

THE EXCISE MANUAL,

UNITED PROVINCES

or

AGRA AND OUDH.

PART II.

APPENDICES.



Published under the Authority of Government.

Corrected up to 1st July 1904

A L L A H A B A D :

Printed at the United Provinces Government Press

1904

Price Rs. 2. (2s. 9d)

THE EXCISE MANUAL.

PART II

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Notification
No 204/XIII
—172, dated
15th June
1889

I—Rules made by the Government, United Provinces, for the import into the United Provinces of duty paid spirit and fermented liquor manufactured in Kashmir.

1 No spirit or fermented liquor shall be imported from Kashmir into the United Provinces, except (1) by the route over the Kohala suspension bridge and through Murree, or (2) by the Jammu and Sialkot route

2 Except under the provision of rule 5, no person shall import spirit or fermented liquor manufactured in Kashmir into the United Provinces unless he holds a license in some district of the United Provinces for either the wholesale or the retail vend of imported spirit or fermented liquor

3 Every person holding such license, who desires to import spirit or fermented liquor manufactured in Kashmir into the United Provinces must first obtain from the Collector or Deputy Commissioner of the district in which he holds a license under the preceding rule, a permit specifying the name of the importer, the amount and class of the spirit or fermented liquor to be imported, and the district to which it is to be imported. On the production of such permit and on the payment of the prescribed duty, the Resident in Kashmir will grant a pass for the import into the United Provinces of spirit or fermented liquor to the amount specified in the permit

The pass shall specify —

- (1) the name of the importer ;
- (2) the district in which he holds a license for the sale of imported spirit or fermented liquor ,
- (3) the class and amount of spirit or fermented liquor, or both, to be imported ,
- (4) the amount of duty paid ,
- (5) the route to be followed ,
- (6) the destination of the spirit or fermented liquor ;
- (7) the period during which the pass will remain in force.

The Resident shall send a duplicate of each pass to the Collector or Deputy Commissioner who issued the permit.

4 On arrival of the spirit or fermented liquor in the Panjáb the pass shall be presented for examination to the Assistant Commissioner or Extra Assistant Commissioner in charge of the Excise Revenue at Murree, Rawalpindi or Sialkot, as the case may be. If no material irregularity is discovered at such examination, and the pass appears to be correct, the Assistant Commissioner or Extra Assistant Commissioner shall endorse it and return it to the person in charge of the spirit or fermented liquor imported. On arrival at the district from which the permit was obtained, the pass shall be again presented for examination to the Officer in charge of Excise Revenue of the district

5 Every person desiring to import spirit or fermented liquor manufactured in Kashmir into the United Provinces for his private

consumption, must apply to the Resident in Kashmir for the issue of a pass. On payment to him of the prescribed duty, the Resident shall issue a pass specifying —

- (1) the name of the importer,
- (2) the class and amount of spirit or fermented liquor covered by the pass,
- (3) the amount of duty paid.

A memorandum shall be attached at foot of the pass, to be signed by the person to whom the pass is issued, stating that the liquor covered by the pass is for private consumption only, and not for sale.

The Resident shall send a duplicate of each pass to the Commissioner of Excise of the United Provinces.

Provided that no person shall import for private consumption more than six dozen quarts of spirit or fermented liquor during the half-year in which the pass is issued.

II.—*Rules made by the Board of Revenue for import in bond into the United Provinces of spirit, the property of the Kashmir State, through the Panjáb from the Srinagar State distillery*

Excise Commissioner's
Notification
No. 3193/II-
248, dated 4th
September
1903

1 These rules apply to spirit, the property of the Kashmir State, transported in bond through the Panjáb from the Srinagar State distillery to any bonded warehouse or public distillery in the United Provinces.

2 A consignment of spirit conveyed under these rules shall be held finally exempt from duty when a certificate in the form (marked B) attached to these rules of the delivery in full of the consignment at the bonded warehouse or public distillery in the United Provinces within the period mentioned in the pass has been furnished.

3 The certificate mentioned in the preceding rule must be obtained by the Agent of the Kashmir State from the officer in charge of the bonded warehouse or public distillery in the United Provinces, and must be presented to the Deputy Commissioner of the Rawalpindi district, to whom a copy of the pass covering any consignment shall, as hereinafter provided, previously be sent.

The Deputy Commissioner of the Rawalpindi district shall write off a consignment as finally exempt from duty if the certificate—

- (i) proves delivery to have occurred within the time mentioned in the pass;
- (ii) and also proves such delivery to have occurred in full, both in respect of bulk and degree of strength, with no variation greater than five per centum in either respect.

4 If the conditions (i) or (ii) of the foregoing rule are not satisfied by the certificate presented, or if no such certificate of delivery is produced, the Deputy Commissioner of the Rawalpindi district shall take steps for the levy of duty, as the case requires, either upon the whole of a consignment or upon such portion of a consignment as is not accounted for after the due allowance for variations has been made calculating the duty at the rate prescribed for like spirit under clause (b) of section 31, Act XII of 1896

5 The passes granted by the Resident in Kashmir shall have full force and effect to cover consignments in their transit through the Panjáb and the United Provinces provided

- (a) that all spirit consigned is conveyed in casks securely closed and sealed so that bulk shall not be broken in transit,
- (b) that marks to show its serial number and the quantity and strength of its contents shall be legibly cut or painted on each cask in agreement with the entry made in the pass in respect of such cask;
- (c) that all consignments despatched from Srinagar shall enter the Panjáb by the Kohala route and be taken direct to the Rawalpindi Railway Station, and shall there be consigned by train direct to the bonded warehouse or public distillery in the United Provinces,
- (d) that the passes are granted in Form A appended to these rules,
- (e) that no single consignment be of a quantity less than eight gallons

6. Each pass shall display printed upon its reverse side a form of declaration to be signed by the responsible officer of the Kashmir State, at the time of grant of the pass, to the effect that the Kashmir Darbár admits liability for payment of duty in the Panjáb in accordance with rules 3 and 4 if the conditions of the same rules are not fulfilled

7. The Resident in Kashmir on granting a pass to cover the transport of a consignment shall at the same time forward a copy thereof, with the declaration on its reverse side duly attested, to the Deputy Commissioner of the Rawalpindi district

8 Any consignment despatched in a manner not in conformity with these rules, or which shows signs of broken bulk or of having been tampered with, shall be subject to detention and disposal under the provisions of the Excise Act, 1896, or under the rules in force in the province in which the irregularity is detected, or which have been made under this Act to regulate the transport of spirits between licensed vend premises situate in the province.

9 The Deputy Commissioner of the Rawalpindi district may extend the period of currency of any pass if application is made to him stating that owing to accident or unforeseen causes a consignment cannot be delivered at the bonded warehouse or public distillery in the United Provinces by the date for delivery which was entered in the pass.

10 Should any delay arise in granting the certificate mentioned in rule 2, owing to causes which, in the opinion of the Collector of the district, would be a sufficient reason for extending the currency of a pass, that officer may grant a certificate to that effect to the importer, and the Deputy Commissioner of Rawalpindi may on receipt thereof grant the certified necessary extension.

11 The certificate mentioned in rule 2 shall not be granted until the original pass issued by the Resident of Kashmir has been produced by the importer and inspected by the Collector.

12 Kashmir spirit on receipt shall, after verification of the quantity and strength, be consigned to the tested spirit godown. The rules regulating the issue and manner of payment of still-head duty which are applicable to country spirit shall apply to Kashmir spirit, with one exception, viz, still-head duty shall be calculated at Rs 4 per gallon at London proof, and issues at any strength at or below 5 over proof will be permissible.

Form of Pass

(FORM A)

In exercise of the authority conferred on me by the Panjáb Government under section 31 of Act XII of 1896 (the Excise Act), I, the Resident of Kashmir, grant this pass for the conveyance of the undermentioned quantity of spirit, which is the property of the Kashmir State, from the Srinagar State distillery through the Panjáb to the $\frac{\text{bonded warehouse}}{\text{public distillery}}$ at _____ in the United Provinces

The serial number and the bulk and strength of the spirits contained therein are marked upon each cask, and these marks agree with the entries detailed in this pass.

The casks are closed and sealed and are to be taken *via* Kohala direct to the Rawalpindi Railway Station and are there to be consigned by rail to the $\frac{\text{bonded warehouse}}{\text{public distillery}}$ in the United Provinces above mentioned, delivery at the $\frac{\text{warehouse}}{\text{public distillery}}$ being made not later than the _____ of 19____, after which date the period of currency of this pass shall expire.

The person to be in charge of this consignment from Srinagar to Rawalpindi Railway Station is _____

Detail of casks and quantity and strength of spirit contained in each —

Number out or painted on cask	Quantity and strength of spirit
1	
2	
3	
4	
5	
6	
7	

Seal

Resident in Kashmír.

Date _____

Declaration.

(To appear on the reverse of each pass.)

I _____, acting on behalf of and upon authority received from the Kashmír Darbár, hereby declare and admit that the consignment of spirits detailed in this pass is to be conveyed subject to the rules made by the Financial Commissioner, Panjáb, under Notification No 171, dated 22nd August 1902, and the rules contained in the notification of the Commissioner of Excise, United Provinces, No 3193/II-248, dated 4th September 1903, and that the Agent of the Kashmír State stationed at the bonded warehouse public distillery in the United Provinces is bound to present to the Deputy Commissioner of the Rawalpindi district a certificate proving that the consignment has been delivered at the bonded warehouse public distillery by a date not later than the date mentioned in the pass, subject to any such extension as may be required and may be allowed under the said rules

And I hereby further accept on behalf of the Kashmír Darbár liability for any duty which may be demanded by the Panjáb Government under rules 3 and 4 of the said rules, if the above-mentioned certificate is not furnished, or if being furnished, it

does not prove delivery in full, after a variation of 5 per cent in respect of bulk and strength has been allowed for.

(Attested)

Resident in Kashmír.

Signature of the officer making
the declaration.

Date_____

Form of certificate

(FORM B)

I, the officer in charge of the bonded warehouse at _____, public distillery, in the United Provinces, hereby certify that the consignment of spirit despatched to this bonded warehouse (in accordance with the public distillery rules made and published by the Financial Commissioner, Panjáb, in Notification No 171, dated 22nd September 1902) and the rules contained in the Notification of the Commissioner of Excise, United Provinces, No 3193/II-248, dated 4th September 1903, was received at this bonded warehouse on the _____ day of public distillery 19____, and was found to be in the following condition in respect of bulk and strength --

Serial No of cask	Quantity of spirit contained in the cask	Strength (in terms of L P) of the spirit contained in the cask
1		
2		
3		
4		
5		
6		
7		
Total ...		

I further certify that this consignment of spirit has been deposited in the bonded warehouse abovementioned there to be public distillery excoised before it is issued to licensed vendors at the rate of duty which under section 7 of the Excise Act (XII of 1896) has been

fixed as leviable upon spirit removed from distilleries licensed under section 5 of the said Act

Signature of the officer in charge
of the bonded warehouse
public distillery at

Dated _____

III.—*Rules under section 9(d) of the Excise Act XII of 1896 for regulating the export of rum and other spirits manufactured at Sháhjahánpur to the Lower Provinces of Bengal, the Central Provinces and to Assam.*

1 Any person may export rum and other spirits manufactured at Sháhjahánpur to—

- (i) the Lower Provinces of Bengal, or the Central Provinces, either after prepayment of duty at the rates prescribed in the respective provinces or in bond, and
- (ii) to Assam, after prepayment of duty at the rate prescribed in Assam

under a pass granted as provided in the following rules —

2 When any person desires to export rum or other spirits manufactured at Sháhjahánpur to the Lower Provinces of Bengal, or the Central Provinces, or Assam, he shall present a written application for a pass to the Collector of Sháhjahánpur.

The application must specify—

- (i) the name of the consignor,
- (ii) the name of the consignee,
- (iii) the description, quantity and strength of the spirits to be exported,
- (iv) in the case of spirits to be exported to the Lower Provinces of Bengal or to the Central Provinces, whether liquor is to be exported after prepayment of duty or in bond

3 Every application must be accompanied by—

- (i) a license from the Collector or Deputy Commissioner of the district to which the spirits are to be exported authorizing the import of the spirits, and
- (ii) in the case of spirits to be exported in bond, a duly executed bond in Form A

Exception — Provided that such a license shall not be required in the case of spirits imported by licensed dealers, or by private persons requiring the spirits for consumption and not for sale. In these cases, however, duty must be prepaid at Sháhjahánpur.

NOTE - The license referred to in clause (i) above may be a general license covering all consignments for one year

4 If the spirits are to be exported after prepayment of duty, the intending exporter shall pay in the amount of duty leviable

upon them into the Government Treasury, after filling up an invoice (*chālān*) in duplicate. The Treasury Officer, on payment of the duty, shall sign and return one copy of the *chālān* to the exporter, retaining the other for record in the treasury. The exporter shall submit the receipted *chālān*, in proof of payment of duty, with his application presented under rule 2.

5 The pass granted by the Collector of Sháhjahánpur shall be in triplicate and shall specify—

- (i) the name of the consignor,
- (ii) the name of the consignee,
- (iii) the number and description of casks or other vessels in which the spirits are to be exported,
- (iv) the description, quantity and strength of the spirits contained in each cask or other vessel,
- (v) whether duty has been prepaid or not.

One copy of the pass shall be delivered to the exporter, a second forwarded to the Collector or Deputy Commissioner of the district to which the spirits are to be taken, and the third retained for record. Within a reasonable time to be fixed by the Collector of Sháhjahánpur and specified in the bond, the importer shall produce to the Collector of Sháhjahánpur his copy of the pass, with a certificate on it signed by the Collector or Deputy Commissioner of the importing district as to the due arrival of the spirit at its destination.

6 On each cask or other vessel containing spirit for export there shall be legibly cut or printed—

- (i) the name and the mark of the Rosa Distillery,
- (ii) the number of the cask or other vessel,
- (iii) the nature, quantity and strength of its contents

These particulars should correspond with those entered in the pass

7. On a written application being made to the Collector of Sháhjahánpur stating the causes, accidents, &c, which necessitate an extension of time, or on the production before him of a certificate from the Collector or Deputy Commissioner of the place of destination to the effect that there are good and sufficient reasons for extending the currency of the bond, it shall be competent for the Collector of Sháhjahánpur, if he thinks fit, to extend the time named in the bond for the due arrival of the spirit at its destination.

8. The Collector of Sháhjahánpur shall discharge the bond on receipt of the pass and certificate mentioned in rule 5, provided that none of the conditions of the bond have been infringed. If the certificate be not received within the time mentioned in the bond, or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Collector of Sháhjahánpur shall forthwith take the necessary steps to recover from the executant, or his surety, the penalty due under the bond.

FORM A.

Form of bond for exportation to the _____ of spirits manufactured at the Rosa Distillery _____ without payment of duty.

Know all men by these presents that we _____ of _____ and _____ of _____ are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs. _____ to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made we jointly and severally bind ourselves, and any two of us, and each of us binds himself and each and every one of our respective heirs, executors, administrators and representatives by these presents Sealed with our seals dated this day of _____ 190 _____.

Whereas the above bounden _____ are justly and truly indebted to the Secretary of State for India in the sum of Rs _____, being the full amount of duty payable to the Secretary of State for India at the rate of Rs. _____ per gallon London proof for

_____ gallons of spirits of the strength of _____ per cent London proof manufactured at the distillery in Sháhjahánpur, which the said _____ have been allowed to remove without prepayment of duty. And whereas the said _____ have agreed to produce before the Collector of Sháhjahánpur within _____

_____ days the pass granted to them with a certificate on it signed by the Collector of _____ of the due arrival at _____ of the abovementioned

_____ gallons of spirit of the aforesaid strength, or in default thereof to pay to the Secretary of State for India in Council at the Treasury at _____ Rs _____, being a

sum equal to double the amount of duty payable on the said spirits. And whereas the said _____ have also agreed to

pay a further duty at the abovementioned rate on any excess or deficiency in quantity or strength which may be found on examination of such spirits at _____, an allowance of 5 per cent.

being made in case of deficiency for dryage, wastage, leakage or evaporation, and whereas the said _____ has agreed to become a surety for the due performance by the said _____ of the said

agreement. Now the condition of the above written obligation is such that if the above bounden _____, their or his heirs, executors, administrators or representatives or some or one of them do and shall within _____ days from the date of this obligation

produce before the Collector of Sháhjahánpur the said pass granted to them with a certificate on it signed by the Collector of _____ and do and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said spirit and all duty agreed to be paid by

the said _____ to the Secretary of State,
then this bond shall be null and void otherwise it shall remain in
full force and virtue.

Signed sealed and delivered.

Signed sealed and delivered.

Signed sealed and delivered.

*IV.—Rules made by the Panjáb Government and published by
the Government of the United Provinces for regulating
the import into the Panjáb, under bond, of rum and
other spirits manufactured at the Rosa Distillery,
Sháhjahánpur district.*

Notification
No 167/XIII
—8-29, dated
10th October
1884.

1. Persons desiring to import rum and other spirits manufactured at Sháhjahánpur into the Panjáb, without payment of duty at the distillery, shall procure from the Deputy Commissioner of the district into which the spirit is to be imported a permit stating the kind, quality, and amount of the spirit to be imported. On their presenting this permit to the Collector of Sháhjahánpur and executing a bond for the payment of duty to the Deputy Commissioner of the district into which the spirit is to be imported, the Collector will grant a pass to cover the removal of the spirit from the distillery into the district specified in the permit, and will at the same time send a letter of advice to the Deputy Commissioner of the said district, giving full particulars of the consignment. The bond and permit shall be in the forms annexed to these rules.

2. The following marks shall be legibly printed or cut on all the casks or other vessels containing the spirits, *viz*, (1) the name of the distillery, (2) the trade or other mark of the proprietor, (3) the number of the cask or other vessel, and (4) the quantity and strength of the contents. The above particulars should correspond with those entered in the letter of advice.

3. The Financial Commissioner of the Panjáb will appoint a place or places for the reception, examination, and storage of all spirits imported under bond from Sháhjahánpur, and such places shall be called bonded warehouses.

4. Spirits imported under bond shall be brought into a bonded warehouse within one month from the date of the pass under which they were removed from the distillery, after which they will not be admitted, unless it be shown to the satisfaction of the Deputy Commissioner of the district where the bonded warehouse is situated that there was sufficient cause for the delay which has occurred in transit. In the event of the Deputy Commissioner finally refusing to admit the spirits, they shall be returned to the distillery from which they were issued. The spirit shall be conveyed to the bonded warehouse by the most direct route, and in the case of intentional deviation from the direct route shall be liable to confiscation.

5 The spirit, on arrival at the bonded warehouse, shall be gauged and tested as to quantity and strength in the presence of the holder of the pass, an allowance of 5 per cent being made for dryage and leakage. For any deficiency in quantity in excess of this allowance double duty will be charged, unless it be shown to the satisfaction of the Deputy Commissioner of the place where the bonded warehouse is situated that the deficiency was due to accident. A certificate containing full particulars of the spirit stored in the warehouse will be delivered to the importer in lieu of the pass, which shall be returned to the Collector of Sháhjahánpur with an endorsement showing the description, amount, and strength of the spirit received in bond and the amount of penalty, if any, exacted.

6 No spirit shall be removed from the warehouse except under a pass signed by the Deputy Commissioner or other officer duly authorized by the Financial Commissioner to grant such passes, and until full duty has been paid thereon. Any spirit removed from the warehouse, except as above, will be liable to confiscation, and the person removing the liquor to the penalties prescribed by the excise law, provided that it shall be always competent to the Financial Commissioner to permit the removal of spirit from one bonded warehouse to another, or back to the distillery from which it was issued, without payment of duty. Notice shall be given to the Collector of Sháhjahánpur of all passes granted under the rule and of the sums paid on account of duty for the spirits removed from the warehouse.

7 Any establishments that may be considered necessary by the Financial Commissioner for the proper control of the warehouses established under rule 3 for the safe custody of their contents, and generally for the carrying out of these rules, shall be entertained and paid at the cost of the owners of the spirits stored therein, who shall also be liable to payment for the use of the warehouses at such rates as may be fixed from time to time by order of the same authority.

Form of bond

No

190

We, A B now of and C. D of
the same place, are jointly and severally bound to Her Majesty's
Secretary of State for India in Council in the sum of Government
rupees , to be paid to the said Secretary of State in Coun-
cil, for which payment we jointly and severally bind ourselves
and our legal representatives

Date

(Signed)

The above bounden

having applied to the

for and obtained permission to lodge in the warehouse

at _____, for a period of _____, the following goods, that is to say _____, the condition of this bond is that—

If the _____ or their legal representatives shall observe all the rules prescribed by the Chief Revenue Authorities of the United Provinces and Panjáb to be observed by owners of goods warehoused and by persons obtaining permission to warehouse goods, and if the said _____ or their legal representatives shall pay to the Deputy Commissioner of _____ all dues, whether excise duties, warehouse dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect of them within _____ from the date of this bond, or within such further time as the Chief Revenue Authority of the Panjáb shall allow in that behalf, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said Deputy Commissioner, and if within the term so fixed or enlarged, the said goods having been removed from the said warehouse for home consumption, the full amount of all excise duties, warehouse dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods, this obligation shall be void. Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force.

Date _____ (Signed) _____

Form of permit for importation of spirits under bond.

Permission is hereby granted to

to import into the _____ district, without payment of duty, subject to the provisions of the rules in force in the Panjáb relating to such importation, the spirits herein mentioned, manufactured at the Rosa Distillery, Sháhjahánpur. —

Description of spirits	Quality and strength	Quantity
1	2	3

Signature of Deputy Commissioner.

District of _____

Dated _____

V—Rules to regulate the export of bhang to the Bombay Presidency.

1. Sanction to export must be obtained from the Collector of the district of export, as well as from the Collector of the district of import.

Circular
No 1/IX-190,
dated 3rd
October 1902,
and G O No
136/XIII-733,
dated 30th
June 1902,

2. The Collector of the district of import will grant a pass of the annexed form, and forward a copy thereof to the Collector of the district of export

3. The exporter, or his agent, shall produce his copy of the pass before the Collector of the district of export, who may then grant the necessary permission

4. The exporter shall obtain the *blang*, either from the district drug contractor, or from a person holding a license in Form No. 27, Appendix F.

5. The drugs shall be securely packed and weighed in the presence of an official, whom the Collector shall designate for the purpose, and who shall be, ordinarily, not inferior in rank to a Naib Tahsildār.

6. Each package of drugs shall be sealed by such officer, who shall then enter the necessary particulars on the reverse of both copies of the pass

N B.—The form of pass is that prescribed by the Bombay Government. The expressions therein "exporting warehouse" and "officer in charge of the exporting warehouse" may be read in these Provinces as equivalent to "place of export" and "Naib Tahsildār (or other officer designated under rule 5 *supra*)" respectively

7. One copy of the pass shall be returned direct to the Collector of the district of import, the other shall be made over to the exporter or his agent.

All packages of *blang* shall be consigned to the Collector of the importing district

Import permit for intoxicating drugs

No. _____ of 190 .

Office of the Collector
of _____

_____ 190

Mr. _____

of _____

through his agent (if any at place of export) is hereby authorized to import from the Intoxicating Drugs Warehouse at _____ to the

Description.

Quantity

Indian

Indian

Maunds

Sērs.

Bonded Warehouse at _____ intoxicating drugs of the description and quantities specified in the margin by the undermentioned route *viz.* _____

In words _____

This permit will be in force up to the evening of the _____
190 .

Collector.

To be filled in by the Officer in charge of the Exporting Warehouse at _____

Month, date and hour when the drug is issued from the warehouse	Number of each package	Gross weight of each package	Net weight of each package	Kind of drug	Route by which drugs are to be conveyed	Permit
1	2	3	4	5	6	7
		Mds	Mds.			
		s	s			
		c	c			

Dated _____ 190 .

Officer in charge of the
Exporting Warehouse.

Certified that I have personally checked the weight of the above consignment after its arrival in the warehouse at _____ on _____ 190 , and have found it in accordance with the permit

Dated _____ 190 .

Importing Warehouse Inspector

VI—Rules for the purchase of pāthar gānja at the Khandwa storehouse.

As gānja has in recent years been supplied to the districts in your province from the storehouse at Khandwa, I have the honour to request that you will cause it to be notified to the wholesale vendors who come to Khandwa for their supply, that the rules for purchase of gānja at the Khandwa storehouse have recently been modified by the Central Provinces Government.

2 In future, all purchasers of gānja must either appear in person at the godown, or duly appoint a local agent by power of attorney to act on their behalf. The purchase of gānja through irresponsible local traders, which has hitherto been prevalent, is forbidden.

3 In future all purchases of gānja from cultivators made outside the storehouse at Khandwa will be considered void. The gānja comes to the storehouse in December, and intending purchasers should arrange to lay in their supplies on or after this month in the manner noted in paragraph 2 above.

VII—Rules regarding the grant of passes for the transit of opium, both crude and manufactured, from one Native State to another in Central India and Rājputāna passing through British territory, issued by the Opium Agent in Mālwa —

1 The Rājputāna-Mālwa and the Indian Midland Railway lines are the prescribed routes for the transit of opium.

2 Transit of opium is to be allowed only under cover of passes issued by the Political Agent* of the importing Native State. The period for which the pass is valid to be entered in the column of remarks. Passes should not be made available more than six months.

3 Passes that are not used within the prescribed period must be returned for cancellation to the Political Agent who issued them.

4. A return of passes issued to be submitted by the Political Agent to the Deputy Opium Agent in Mālwa, Indore, every month as per Form B.

5 Passes are only to be issued on the requisition of the Native State on behalf of the importer (merchant).

6 The exporting Native State and the Political Officer attached thereto should certify that no more than the quantity authorized in the pass is exported, and should forward the opium with the pass duly endorsed to the railway, for transmission in conformity with the instructions contained in the pass.

7 The railway authorities will send the opium intact, by the prescribed route only, consigned to the official specially appointed by the State for this duty. The pass will be taken over by the railway authorities and made over with the consignment.

* Vide Form A attached

of opium to the official in question, who will receive and check the consignment

8. The official specially appointed by the State for this duty will receive the consignment, examine it, and send it under proper safeguards to the importing Native State

9. The Deputy Opium Agent in Málwa is the authority to issue passes for and to regulate the import of opium into any State on the railway line between Neemuch, Ujjain and Indore.

A.

Permit for the passage of opium from one Native State in Central India or Rájputána to another Native State in Central India Agency through British Territory

Exporting Native State	Importing Native State	Name of importer from	Name of consigner at	Description of the drug	Quantity authorized	Station		Route	Name of official specially appointed by the State for this duty	Remarks.
						From	To			
1	2	3	4	5	6	7	8	9	10	11
				Crude opium.				By railway from		Valid up to—

N B—This permit shall be taken charge of by the railway authorities and presented with the consignment to the official appointed by the State for this duty at the terminal station

Copy to (1) The Political Agent, (2) The Collector, (3) The Station Master, (4) The Assistant Opium Agent,

for information

The

B

Return of permits authorizing the passage of opium from one Native State either in Central India or Rájputána to another Native State in the Central India Agency granted by the Political Agent—during the month ending—
 _____19 .

Station from	Station to	Number and date of passport		Name of consignor	Weight of opium per passport Crudo opium Maunds	Officer signing passport	Name and address of consignor	Remarks
		No. 1 T. P.	Date.					
1	2	3	4	5	6	7	8	9

N.B.—These permits are issued under rule 385 of the United Provinces Opium Rules to cover the consignments of opium from the States, either in Central India or Rájputána, to the States in Central India and carried by railway through the United Provinces

_____*Political Agency*

_____*Per*—19 .

_____*Political Agent.*

List of permanent advances to be held by Collectors in the Excise Department for payment of rewards and to meet contingent expenses.

DISTRICT					AMOUNT SANCTIONED.	
					Rs	
Dehra Dūn	.	..	..	..	200	..
Sahāranpur					300	..
Muzaffarnagar	.				200	..
Meerut	.	..			300	..
Balanshahr	.	.		..	200	.
Aligarh		.		.	250	.
Total					1,450	..
Muttra	..	.	.	.	200	..
Agri	.	..	..	.	300	.
Farrukhabad			..	.	300	..
Mamrupur	..		.	.	200	.
Etāwah	..		.	.	200	.
Etah		.	.	.	200	..
Total					1,400	..
Bareilly	..	..	..	..	300	..
Bijnor	..		.	..	250	..
Badaun	..			..	200	.
Moradabad	..	..	..	.	300	..
Shāhjahanpur	.	..	..	..	250	..
Pilibhit	..	.	..	..	200	..
Total					1,500	..
Cawnpore	..	..	.	..	300	..
Fatehpur	..		..	..	300	..
Bānda		.		.	200	..
Hamirpur	.			.	200	..
Allahabad		.	..	.	300	..
Jalaun			.	.	200	..
Jhānsi		.		.	200	.
Total					1,700	..
Benares	..	..	..	..	300	.
Mirzapur	.	..	..	..	250	..
Jaunpur	.	..	..	..	200	.
Ghāziipur	..	..	..	..	200	..
Ballia	..	..	..	..	200	.
Total					1,150	..
Gorakhpur	..	..	..	..	300	..
Basti	..	..	.	..	200	..
Azamgarh	..	..	..	..	200	.
Total					700	..
Almora	..	..	..	..	100	..
Garhwāl	..	..	..	..	100	..
Nani Tāl	..	..	..	..	100	..
Total					300	..

*List of permanent advances to be held by Collectors in the
Excise Department for payment of rewards and to meet
contingent expenses—(concluded).*

DISTRICT					AMOUNT SANCTIONED Rs
Luoknow	..	...	...	..	300
Unao		..	...	...	250
Rao Bareilly	...	..	..	...	250
Sitapur	.	.	.	.	200
Hardoi	.	..	...	...	200
Khera	..	.	.	.	200
Total					... 1,400
Fyzabad	.	.	.	.	300
Gonda	...	.	..	..	200
Bahraich	...		.	..	200
Saltānpur	...				200
Partābgarh	...		...	..	300
Bara Banki	...	..	..	..	200
Total					... 1,400
Provincial Total					.. 11,000

I.—Rates of duty under section 7 of the Excise Act X, 1896, in respect of spirit removed from any distillery licensed under section 5 of the said Act in the United Provinces.

Notification
No 27/XIII-
531A, dated
24th January
1901.

(1)—If the spirit is to be removed for consumption—

	Rs	
To the Lower Provinces of Bengal, Assam, the Madras and Bombay Presidencies or Burma	6	} Per imperial gallon or six quart bottles of the strength of London proof, the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
To the Central Provinces	5	
Elsewhere ..	4	

(2)—If the spirit has been rendered effectually and permanently unfit for human consumption } 5 per cent *ad-valorem*.

II.—Rates of still-head duty under section 7 of the Excise Act XII 1896, levied on country spirit issued from the distilleries established under section 6 of the said Act in the United Provinces.

Notification
No 134/XIII-
700A, dated
28th April
1903

On country spirit issued for consumption in the towns of Dehra, Sahāranpur, Meerut, Agra, Farrukhabad *cum* Fatehgarh, Bareilly, Moradabad, Shāhjahānpur, Cawnpore, Allahabad, Benares, Mirzapur, Lucknow and Fyzabad. } Rs 3 per proof gallon; and Rs. 2-4-0 per gallon 25° U. P.

On country spirit removed for consumption in any other locality. } Rs 2-8-0 per proof gallon; and Rs 1-14-0 per gallon 25° U. P.

Note—For the purpose of this notification the expression "town" shall be deemed to include the area within the Municipal boundaries, the area within the Cantonment boundaries (if any), and all places within a distance of two miles from the nearest point of either of the aforesaid boundaries

Forms of registers, licenses, passes, &c, prescribed for use in the administration of revenue from foreign spirits and foreign fermented liquor.

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Register of spirits in store ...	104(7)	24A
2	Register of issues and duty . . .	"	24A
3	Register of passes ..	"	25A
4	Register of malt liquor manufactured, issued and balance remaining in store in the brewery	145	25A
5	Register of malt liquor returned unsold to the brewery	"	26A
6	Pass for removal of spirits from distillery worked after the English method	109	27A
7	Pass for removal from distillery of spirits rendered effectually and permanently unfit for human consumption ..	124	27A
8	Pass for removal of liquor from brewery	138	27A
9	Pass for removal of spirits to Commissariat Department	115(2)	28A
10	Pass (special) for removal of spirits from distillery worked according to English method for domestic consumption	111	28A
11	Certificate for refund of duty on liquor returned unsold to brewery	143	29A
12	Bond for removal of liquor from brewery without payment of duty	134(2)	29A
13	License to work a distillery after the English method	100	30A
14	License to work a brewery	131	31A
15	License for wholesale vend of foreign spirits and foreign fermented liquor	57	31A
16	License for retail vend of foreign spirit and foreign fermented liquor at hotels and dāk bungalows	61(1)	32A
17	License for retail vend of foreign spirits and foreign fermented liquor at bars, theatres, &c, &c.	61(2)	33A
18	License for retail vend of foreign spirits and for eign fermented liquor at Railway refreshment rooms and dining cars	61(3)	35A
19	License (shop) for retail vend of foreign spirits and foreign fermented liquor for consumption on and off the premises, or for consumption off the premises only	61(4)	36A
20	License for vend of foreign spirits and foreign fermented liquor by auction	61(5)	38A
21	License for retail sale of methylated spirits	127	39A
22	License for the purchase of methylated spirits in excess of one gallon	128	40A
23	Pass (special) for removal of liquor from brewery for domestic consumption	140	40A

FORM No 1.

Register of spirits in store.

[illegible]

NOTE —The number of columns under each head indicating strength must be adapted to the requirements of the distillery

FORM No 2.

Register of issues and duty

1	2	3	4	5	6	7	8	9	10	11	12
Date.	Spirits of wine			Rum and Cordials			Methylated spirits			Total of duty.	Remarks (Here note non-payment of duty on spirits issued to Government departments to be adjusted separately)
	Strength	Number of gallons	Duty.	Strength	Number of gallons	Duty	Strength	Number of gallons	Duty		

FORM No 3.

Register of passes.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Date	Passes for Commissariat or Ordnance Department or in bond to other provinces				Passes for traders and others for quantities not less than eight gallons				Special passes for domestic consumption				
	Name of party in whose favour pass is issued	Quantity, and strength of pass, &c., covered by pass	Amount of duty due	Destination	Name of party in whose favour pass is issued	Quantity, and strength of pass, &c., covered by pass	Amount of duty paid	Destination	Name of party in whose favour pass is issued	Quantity, and strength of pass, &c., covered by pass	Amount of duty paid	Destination	Remarks

FORM No 4

Register of malt liquor manufactured, issued and balance remaining in store in the brewery

Date.	Balance at beginning of day	Quantity manufactured	Issues			Balance at close of day
			Quantity issued	Person to whom consigned	Place to which consigned	
1	2	3	4	5	6	7

Notes (1) — The closing balance should be entered on any day on which either manufacture or issue takes place
 (2) — When stock taking takes place, a note of the actual balance ascertained should be made, and this balance carried on from the beginning of the next day

FORM No. 5.

Register of malt liquor returned unsold to the brewery.

1	2	3	4	5	6	7	8	9
Quantity returned unsold	Original gravity	Date of issue	Date of return	Person by whom returned	Place from which returned	Cause of return	How disposed of	Date of disposal

FORM No 6

Pass for removal of spirits from distillery worked after the English method.

Register No. _____

Pass from the licensed distillery of _____ at _____, in the district of _____, the undermentioned quantity of _____, viz., _____ gallons, upon which the legal duty has been paid, and contained in casks marked as below, consigned to _____ at _____ in the district of _____

This pass will continue in force for _____ days from this date Quantity of despatch —

No Imperial Gallons Name of Distillery O P

District

Collector

Dated .

Distillery Officer

FORM No 7

Pass for removal from distillery of spirits rendered effectually and permanently unfit for human consumption.

Register No. _____

Pass for the removal from the distillery at _____ of _____ gallons of spirit is hereby granted to _____ in the district of _____ under the following conditions, the infraction of any of which shall involve penalties under section 3, Act XVI of 1863 —

1st — That the spirit shall not be of less strength than 30 per cent over London proof, and shall, before removal, be rendered effectually and permanently unfit for human consumption by the addition thereto of caoutchoucine in the proportion of one part by volume to every 99 parts of the spirit

2nd — That duty at the rate of 5 per cent upon the value of spirit so treated be paid before it is removed from the distillery.

District

Date .

Collector.

FORM No 8

Pass for removal of liquor from brewery.

Register No. _____

Pass from the licensed brewery of _____ at _____ in the district of _____, the undermentioned quantity of _____, viz., _____ gallons,

upon which the legal duty has been paid,* and contained in casks marked as below, consigned to _____ at _____ in the district of _____

This pass will continue in force for _____ days from this date.

Quantity of despatch _____

Imperial Gallons _____

Name of Brewery _____

Original Gravity _____

* *Viz* Rs _____ a _____ p _____

By item No _____ in the *siyāha* of _____.

Place _____

Tahsildār of _____

Date _____

Signature of Collector, Excise Officer or Brewer

NOTE—In all cases in which liquor is issued without prepayment of duty the following words, *viz* "upon which the legal duty has been paid" and the note to be filled in by the *Tahsildār* shall be omitted

FORM No 9

Pass for removal of spirits to Commissioner at Department.

Register No _____

Pass from the licensed distillery of _____ at _____ in the district of _____, the undermentioned quantity of _____, *viz* _____ gallons, without payment of duty, and contained in casks marked as below, consigned to _____ in the district of _____

This pass will continue in force for _____ days, from this date

Quantity of despatch _____

Imperial Gallons _____

Name of Distillery _____

Strength of Spirits _____

District _____

Date _____

Collector

FORM No 10

Special pass for removal of spirits from distillery worked according to English method for domestic consumption

Register No _____

Special pass is hereby granted for the despatch of the undermentioned quantity of _____ manufactured at the distillery of _____, at _____, in the district of _____ to _____, residing at _____, in the district of _____, the prescribed duty having been paid,

and the despatch having been certified for domestic consumption only.

This special pass shall continue in force for _____ days only from this date

Description of spirits	Quantity in imperial gallons	Number of bottles.

District _____.

Dated _____

Collector

FORM No 11

Certificate for refund of duty on liquor returned unsold to brewery

I, _____, hereby certify that the under-mentioned duty was paid by _____ on the _____ day of _____ 19 _____ at _____, as per receipt enclosed, that the whole (*viz.* gallons) of the liquor on which the said duty was paid has been returned unsold to the brewery from which it was issued, and that the original gravity of the liquor on which refund of duty is hereby claimed is not less than the original gravity of the liquor when issued, *viz*

Signed

Date

Duty paid of which refund is claimed, Rs _____

FORM No 12

Bond for removal of liquor from brewery without payment of duty

Know all men by these presents that we _____ of _____ and _____ of _____ and _____ of _____

are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs _____, to be paid to the Secretary of State for India in Council, his successors in office or assigns, for which payment, well and truly to be made, we jointly and severally bind ourselves and any two of us, and each of us

binds himself and each and every one of our respective heirs, executors, administrators and representatives by these presents, sealed with our seals, dated this _____ day of _____ 19 .

Whereas the above bounden _____ are justly and truly indebted to the Secretary of State for India in the sum of Rs _____, being the full amount of duty payable to the Secretary of State for India at the rate of Rs _____ per gallon, for _____ gallons of fermented liquor manufactured at the _____ brewery in _____ district, which the said _____ have been allowed to remove without prepayment of duty, and whereas the said _____ have agreed to pay to the Secretary of State for India in Council at the treasury at _____ duty at the rate of _____ and whereas the said _____ have agreed to become surety for the due performance by the said _____ of the said agreement now the condition of the above written obligation is such that, if the above bounden _____, their or his heirs, executors, administrators or representatives, or some or one of them, do and shall within the time prescribed by the Collector or Commissioner of Excise, well and truly pay or cause to be paid to the Secretary of State for India in Council at the aforesaid Treasury all duty payable as aforesaid on said liquor removed without prepayment of said duty, then this bond shall be null and void, otherwise it shall remain in full force and virtue

Signed, sealed, and delivered

Signed, sealed, and delivered.

Signed, sealed, and delivered

FORM No. 13.

License to work a distillery after the English method

Register No. _____ .

License to work a distillery for the manufacture of spirits according to the English method at _____, in the district of _____ is hereby granted to _____, subject to the conditions and rules prescribed in Rule 104 of the Excise Manual, Part I, and to such other rules for the security of the public revenue as the chief revenue authority may issue from time to time.

This license shall have effect until the 30th September 19____, after which date it shall cease to be in force, unless formally renewed under Rule 106, Excise Manual, Part I of the rules abovementioned

District_____

Collector.

Dated_____.

FORM No. 14

License to work a brewery

Register No _____

License to work a brewery is hereby granted to _____ at _____ in the district of _____ subject to the conditions prescribed in Rule 131 of Excise Manual, Part I, and to such other rules for the security of the revenue as the chief revenue authority may issue from time to time, the infraction of any of which rules with intent to defraud the revenue, will involve forfeiture of license

This license shall have effect until the 30th September 19____, after which date it shall cease to be in force, unless formally renewed.

District_____

Collector.

Date_____

FORM No 15

License for wholesale vend of foreign spirits and foreign fermented liquor.

Register No _____

Name of vendor _____.

Locality _____

License for the wholesale vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to _____

at _____, in the district of _____, for a period of _____, for which Rs _____ has been paid in advance, on the following conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 49 and 52, Act XII of 1896 —

1st — That sale of the abovementioned descriptions of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted.

2nd — That sale of the liquors of the description authorized shall not be of less quantity than two imperial gallons, or 12 quart bottles, of any one kind of such liquors.

3rd.—That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned Officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

4th —That spirituous or fermented liquors shall not be sold to children under 12 years of age

5th —That the business covered by this license shall not be sublet or transferred

6th —That at the shop or place of vend a signboard shall be put up, inscribed with the name of the license-holder and the designation—

“Wholesale vendor of foreign spirits and fermented liquors”

This license shall be in force from the date hereof to _____ 19 , and no longer It is granted for the district of _____, but may be extended to any other district within the United Provinces, only upon application for transfer, and after endorsement of the Collector or Officer in charge of Excise of such district

District _____

Collector

Dated _____.

FORM No 16

License for retail vend of foreign spirit and foreign fermented liquor at hotels and dāk bungalows.

Register No _____

Name of vendor _____

Locality _____.

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to _____, at _____

in the district of _____ for a period of _____, for which Rs _____ has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII, 1896 —

1st —That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd —That spirituous and fermented liquors of the above authorized descriptions shall be imported or procured from licensed wholesale dealers

3rd —That sale shall be confined to persons actually residing in or making use of the accommodation provided by the hotel or dāk bungalows for which this license is granted, and that the liquor shall be drunk on the premises

4th.—That no greater quantity of liquor than two imperial gallons or 12 quart bottles shall be sold to any person at one time.

5th.—That wearing apparel or other effects, except money, shall not be taken in barter for liquor

6th.—That no bad characters shall be allowed to resort to the hotel or dāk bungalow, and that no disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police Officer

7th.—That a signboard shall be fixed at the entrance of the hotel or dāk bungalow with the name of the licensee and the designation "Retail vendor of foreign spirits and fermented liquors"

8th.—That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned Officers below the rank of Lance Sergeant or to camp followers without the written permission of the Officer Commanding or other official superior

9th.—That spirituous or fermented liquors shall not be sold to children under 12 years of age

10th.—That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the hotel or dāk bungalow to any excise officer at any hour, day or night

11th.—This license shall have effect from _____ to the _____, and unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted) shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that (the instalments under this license being payable in advance), in the event of any sales being made by the said _____ between the _____ the (date on which it expired), and the _____ the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license.

District _____.

Collector

Date _____

FORM No. 17.

License for retail vend of foreign spirits and foreign fermented liquor at bars, theatres, &c &c

Register No _____.

Name of Vendor _____.

Locality _____.

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to _____ at _____, in the district of _____, for a period of _____, for which Rs _____ has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII, 1896 —

1st —That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd —That spirituous and fermented liquors of the above authorized descriptions shall be imported or procured from licensed wholesale dealers.

3rd —That sale shall be made of liquors only at the bar for which this license is granted, and not elsewhere

4th —That sale shall be made of liquors during the hours of public performances or at rehearsals

5th —That the liquor shall be drunk on the premises.

6th —That wearing apparel or other effects, except money, shall not be taken in barter for liquor

7th —That no bad characters shall be allowed to resort to the bar or theatre, and that no disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police Officer.

8th —That the business covered by this license shall not be sub-let or transferred

9th —That a signboard shall be fixed at the entrance of the bar with the name of the licensee and the designation "Retail vendor of foreign spirits and fermented liquors"

10th —That spirituous or fermented liquor shall not be sold to any European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior.

11th —That spirituous or fermented liquors shall not be sold to children under 12 years of age

12th —That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the bar or theatre to any excise officer at any hour, day or night

13th —This license shall have effect from _____ to the _____ and unless renewed by special order of the Collector by the _____ day (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding

that a special order recalling it has not been issued by the Collector
 Provided that (the instalments under this license being payable
 in advance), in the event of any sales being made by the said
 _____ between the _____
 (the date on which it expired) and the _____ the said
 _____ will render himself liable to the
 penalties prescribed in section 52, Act XII of 1896, for breach
 of the conditions of his license

District _____

Collector.

Date _____

FORM No 18.

*License for retail vend of foreign spirits and foreign fermented
 liquor at Railway refreshment rooms and dining cars*

Register No _____

Name of vendor _____

Locality _____

License for retail vend of spirituous and fermented liquors
 manufactured according to the English method in or imported,
 into the United Provinces, is hereby granted to _____,
 _____ at _____, in
 the district of _____, for a period of _____
 for which Rs _____ has been paid in advance, on these condi-
 tions, the infraction of any of which shall involve forfeiture of
 license and of deposit and penalties under sections 49, 50 and 52,
 Act XII, 1896 —

1st —That retail sale of the abovementioned description of
 liquors only shall be made, and that sale or admixture therewith of
 spirits manufactured after the native method shall on no pretext
 be made or attempted

2nd —That spirituous and fermented liquors of the above
 authorized descriptions shall be imported or procured from licensed
 wholesale dealers

3rd —That sale shall be made to *bond fide* travellers only on
 the premises or dining cars and for consumption on the premises
 of quantities not exceeding two reputed quarts of each kind of
 liquor to any one person

4th —That wearing apparel or other effects, except money,
 shall not be taken in barter for liquor

5th —That no bad characters shall be allowed to resort to the
 refreshment room, and that no disorderly conduct of any descrip-
 tion shall be permitted there, and that information of suspected
 persons shall be given to the nearest Magistrate or Police Officer.

6th —That a signboard shall be fixed at the entrance of the
 refreshment room with the name of the licensee and the designation
 "Retail vendor of foreign spirits and foreign fermented liquors"

7th —That spirituous or fermented liquors shall not be sold
 to any European soldiers or Non-Commissioned officers below the

rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

8th.—That spirituous or fermented liquors shall not be sold to children under 12 years of age

9th.—That the licensed vendor shall produce his accounts for inspection on the requisition of the Collector or Officer in charge of Excise or person specially or generally authorized by one of them to demand their production, and shall give entry to the refreshment room or dining car to any excise officer at any hour, day or night

10th.—That the business covered by this license shall not be sub-let or transferred.

11th.—This license shall have effect from _____ to the _____, and unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that the instalments under this license being payable in advance, in the event of any sales being made by the said _____ between the _____ (the date on which it expired), and the _____ the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District _____.

Date _____

Collector.

FORM No 19

*Shop license for retail vend of foreign spirits and foreign
fermented liquor for consumption* on and off the premises
off the premises only

Register No _____

Name of vendor _____.

Locality _____

License for retail vend of spirituous and fermented liquors manufactured according to the English method in, or imported into the United Provinces, is hereby granted to _____ at _____, in the district of _____, for a period of _____ for which Rs _____, has been paid in advance, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50 and 52, Act XII, 1896 —

1st.—That retail sale of the abovementioned description of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the native method, shall on no pretext be made or attempted

2nd —That spirituous and fermented liquors of the above authorized description shall be imported or be procured from licensed wholesale dealers

3rd —That sale shall be made only in the shop for which this license is granted, and not elsewhere

4th.—That no greater quantity of liquor than two imperial gallons or 12 quart bottles shall be sold to any one person at one time, (and that no liquor shall be drunk in the shop or on the premises)*.

5th —That wearing apparel or other effects, except money, shall not be taken in barter for liquor

6th —That the shop for which this license is granted shall not be open nor sale of liquor be made therein before sunrise or after _____ P M

7th —That no bad characters shall be allowed to resort to the shop, and that no gambling or disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the nearest Magistrate or Police officer

8th —That the business covered by this license shall not be sub-let or transferred.

9th —That a signboard shall be fixed at the entrance of the shop with the name of the licensee and designation "Retail vendor of foreign spirits and foreign fermented liquors"

10th —That the licensed vendor shall produce his accounts for inspection on the requisition of any excise officer specially or generally authorized by the Collector or Officer in charge of Excise to demand their production, and shall give entry to the shop to any excise officer at any hour, day or night

11th —That spirituous or fermented liquors shall not be sold to any European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior

12th —That spirituous or fermented liquors shall not be sold to children under 12 years of age

13th —This license shall have effect from _____ to the _____, and unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that special order recalling it has not been issued by the Collector: Provided that (the instalments under this license being payable in advance), in the event of any sales being made by the said _____ between the _____ (the date on which it expired), and the _____ the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District _____

Date _____.

Collector.

FORM No 20

License for vend of foreign spirits and foreign fermented liquor by auction.

Register No _____.

Name of Auctioneer _____.

Locality _____

License for vend of spirituous and fermented liquor manufactured according to English method in, or imported into the United Provinces, is hereby granted to _____ at _____ in the district of _____ for a period of _____

_____ for which Rs _____ has been paid in advance, on these conditions, the infractions of any of which shall involve forfeiture of license and of the fees paid and the penalties under sections 49, 50, and 52, Act XII, 1896 —

1st — That the sale of the abovementioned descriptions of liquor only shall be made and that sale or admixture therewith of spirits manufactured after the native method shall on no pretext be made or attempted

2nd — That the spirit of above description shall be either trade consignments or the property of a private person who has quitted the station or has died

3rd — That the sale shall be made of above description of spirits only at any place within the provinces

4th — That the sale of above description of spirits shall be made without any limit of quantity to any person in a single transaction

5th — That sale shall not be made to European soldiers or Non-Commissioned officers below the rank of Lance Sergeant or to camp-followers without the permission of the Officer Commanding or other official superior

6th — That the business covered by this license shall not be sub-let or transferred

7th — This license shall have effect from _____ to the _____ and unless renewed by special order of the Collector by the _____ day, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector Provided that (the fees under this license being payable in advance), in the event of any sales being made by the said _____ between the (date on which it expired) and the _____, the said _____ will render himself liable to penalties prescribed under section 52, Act XII of 1896, for breach of the conditions of the license

District _____

Date _____.

Collector

NOTE.—Samples not exceeding in bulk one reputed quart bottle can be given under this license by the auctioneer on payment in respect of all consignments

whether trade consignments or the property of private persons in order that intending purchasers may have the opportunity of testing spirits, &c, at their own houses before the auction sale

FORM No 21.

License for the retail sale of methylated spirits.

License for the retail sale of methylated spirits is hereby granted to _____ on the following conditions, namely,—

1st—that the said _____ shall not procure methylated spirits except from another licensed vendor, or direct from a distillery ;

2nd—that the quantity of methylated spirits in his possession at any one time shall not exceed _____ gallons* ,

3rd—that before selling methylated spirits to any person, he shall use all reasonable diligence to ascertain the quantity already in the buyer's possession, and shall not at one time sell to him—

(i) if the buyer is a person desiring to obtain the spirits for a private non-industrial purpose, more than one gallon, or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, will amount to one gallon ,

(ii) if the buyer is a person desiring to obtain the spirits for industrial purposes, any quantity in contravention of the terms of a pass† granted by the Collector to such buyer ,

(iii) if the buyer is a licensed vendor, a quantity greater than that which such buyer is permitted as a licensed vendor to possess or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, will exceed the quantity which the buyer is permitted as a licensed vendor to possess ,

4th—that he shall not, without taking out a separate license, sell any spirituous or fermented liquors of any kind, except methylated spirits ,

5th—that he shall keep a daily account showing receipts, sales, and balance for each day, such account to be open to the inspection of Excise Officers and that he shall give entry to the shop to any Excise Officer at any hour of the day or night ;

6th—that this license shall have effect from _____ to _____

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by section 52 of the Excise Act (XII of 1896), as well as to forfeiture of this license

* To be fixed by the Collector on a consideration of reasonable requirements

† This pass shall take the form of a certificate that the holder is licensed under these rules, and may purchase methylated spirits in quantities not exceeding _____ gallons at one time.

FORM No. 22.

License for the purchase of methylated spirits in excess of one gallon

A license for the purchase of methylated spirits in quantities exceeding one gallon is granted to _____ on the following conditions —

1st—that the quantity of methylated spirits in possession of the said _____ at any one time shall not exceed _____ * gallons,

2nd—that the spirit shall be used for the purpose of _____ only,

3rd—that no process for the recovery of spirit by distillation or otherwise shall be used,

4th—that accounts of the spirit used and of the balance in stock shall be kept up such account to be open to the inspection of the Excise Inspector or any officer duly authorized by the Collector,

5th—that the spirit not actually in use shall be kept under lock and key, so that it shall not be accessible to the workmen employed in the business,

6th—that this license shall have effect from _____ to _____.

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by section 52, Act XII of 1896, as well as to forfeiture of this license

Dated _____ } Commissioner of Excise,
United Provinces

FORM No. 23

Pass (special) for removal of liquor from brewery for domestic consumption

Register No _____

Special pass is hereby granted for the despatch of the under-mentioned quantity of liquor manufactured at the brewery of _____ at _____ in the district of _____ to _____ residing at _____ in the district of _____ the prescribed duty having been paid, and the consignment having been certified for domestic consumption only.

This pass will continue in force for _____ days only from this date

Quantity in imperial gallon _____.

No of bottles _____.

District _____.

Date _____.

Collector.

* To be fixed by the Commissioner of Excise on a consideration of reasonable requirements.

Forms of registers, licenses, passes, &c, prescribed for use in the administration of the revenue from country spirits and country fermented liquor

Number	Description of forms	Rule, &c, where prescribed	Printed at page.
1	Register of deposits and withdrawals of country spirits in ungauged store rooms	180, 198	42A
2	Register of deposits and withdrawals of country spirits in gauged store rooms	180, 202	43A
3	Register of casks in the ungauged and gauged store rooms	180, 197, 201	44A
4	Daily register of receipts, issues and balances of country spirits in the distillery	180	45A
5	Daily register of the number of gallons issued to each shop within the distillery circle of—	180, 231 (17)(b)	46A
6	Register of receipts, issues and balances of country spirits in store at the warehouse	231 (17) (b)	47A
7	Application tendering duty for removal of country spirits from distillery or bonded warehouse	220	47A
8	Receipt for duty for removal of country spirits from distillery or bonded warehouse	220	48A
9	Nominal roll of distillery servants	170	48A
10	Pass for removal of country spirits from distillery or bonded warehouse to shops	222	49A
11	Pass for removal of country spirits to a bonded warehouse	231 (1)	50A
12	Pass for removal of country spirits from wholesale to retail shops	67	50A
13	Warehouse pass book	231(9)	51A
14	License to work a still within the distillery	63, 191	51A
15	License for wholesale vend of country spirits	67	51A
16	License for retail sale of country spirits where distillery system is in force	8	53A
17	License for the manufacture and vend of country spirits where farming system is in force	8, 235	55A
18	License for the manufacture and retail vend of country spirits where farming system is in force	235	56A
19	License for the manufacture and retail vend of country spirits where outstill system is in force	8, 235	58A
20	License for the manufacture and vend of country fermented liquor	8, 241	60A
21	License for the manufacture and retail vend of country fermented liquor under the farming system	8, 241	61A
22	License for the manufacture and retail vend of country fermented liquor granted by the Collector under the shop to shop settlement system	8, 241	62A
23	License for the manufacture and retail vend of country fermented liquor granted by the Collector under the tree tax settlement system	8, 242	63A
24	License for the manufacture by Tharus of rice spirit for domestic consumption only	151	64A
25	Register of sales of country spirits by wholesale vendors of country spirits	68	66A

FORM No. 1

Register of deposits and withdrawals of spirits in ungauged store-room.

Name of Distiller _____

Number of the stall or stills held _____

Address and particulars of the shop or shops held _____

Date	Receipts						Issues						Wastage		Balance.		Initials of officer in charge	
	Balance carried over.		Received			Total in hand		Issued for redistillation		Issued to gauged store.		Total issues		U P	P	U P		P
	U. P.	P	U P	P	From what still	U P	P	U P	P	U P	P	U P	P					
1	Quantity	Quantity																
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

INSTRUCTIONS.—(1) A balance should be struck after each entry of receipt or issue and on the last day of each month.
 (2) Wastage shall be recorded after verification of stock on the last day of each month, and a revised balance (after deducting wastage) should be carried over to the first entry for next month.

FORM No 2.

Register of deposit and withdrawals of spirits in gauged store-room.

Date	Receipts						Issues						Wastage		Balance		Initials of officer in charge					
	Balance carried over		Received from ungauged store		Total in hand		On payment of duty		On transfer to bonded warehouse		Total issues		U	P	Quantity	U		P	Quantity	U	P	Quantity
	U	P	Quantity	U	P	Quantity	U	P	Quantity	U	P	Quantity											U	P	Quantity
													Quantity	Quantity	Quantity	Quantity		Quantity	Quantity	Quantity	Quantity	Quantity
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18					

INSTRUCTIONS—(1) A balance should be struck after each entry of receipt or issue and on the last day of each month

(2) Wastage shall be recorded after verification of stock on the last day of each month, and a revised balance (after deducting wastage) should be carried over to first entry for next month.

FORM No. 4.

Daily abstract of receipts, issues, and balances of country spirits in the distillery.

Date	Ungauged store						Gauged store						Total for distillery.		Initials of officer in charge	
	Receipts		Issues		Balance		Receipts		Issues.		Balance.		Balance			
1	U P	Quantity	P	U P.	P		U P	Quantity	P	U P	Quantity	P	U. P	Quantity	P	16
	P	Quantity		Quantity	Quantity.		P	Quantity		P	Quantity		P	Quantity		16
2	U P	Quantity		Quantity			U P	Quantity		U P	Quantity			Quantity		14
	P	Quantity					P	Quantity		P	Quantity			Quantity		13
3	U P	Quantity		Quantity			U P	Quantity		U P	Quantity			Quantity		12
	P	Quantity					P	Quantity		P	Quantity			Quantity		11
4	U P	Quantity					U P	Quantity		U P	Quantity			Quantity		10
	P	Quantity					P	Quantity		P	Quantity			Quantity		9
5	U P	Quantity					U P	Quantity		U P	Quantity			Quantity		8
	P	Quantity					P	Quantity		P	Quantity			Quantity		7
6	U P	Quantity					U P	Quantity		U P	Quantity			Quantity		6
	P	Quantity					P	Quantity		P	Quantity			Quantity		5
7	U P	Quantity					U P	Quantity		U P	Quantity			Quantity		4
	P	Quantity					P	Quantity		P	Quantity			Quantity		3
8	U P	Quantity					U P	Quantity		U P	Quantity			Quantity		3
	P	Quantity					P	Quantity		P	Quantity			Quantity		2

Number of gallons issued from distillery.																																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Month.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31 <td>Total</td> <td>GRAND TOTAL</td>	Total	GRAND TOTAL
																														</					

NOTE—To be kept at each distillery by the muharrir, the issues being totalled up fortnightly and intalled by the Excise Inspector. There should be a separate line for issues of proof spirits and for issues of spirit 25° U P.

FORM No 6.

Register of deposits and withdrawals of spirits in bonded warehouse.

Date.	Name of depositor.	Balance of yesterday as shown in column of yesterday's entries		Quantity received this day.		Total quantity to be accounted for		Quantity passed out this day		Wastage and leakage found on verification of stock		Total accounted for		Actual quantity remaining in store		Remarks
		P	T, P	P.	U P.	P.	U P	P.	U P	P.	U P	P.	U P	P.	U P	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Notes. 1. A separate page will be given to each depositor.

2. In the column of remarks enter number of cases with which liquor was received and the reasons for any wastage or leakage found on verification of stock.

FORM No. 7.

Application tendering duty for removal of spirits from distillery or bonded warehouse

"To THE COMMISSIONER IN CHARGE OF THE SUN-TREASURY AT _____

Please receive Rs. _____ n. p. , being the duty on _____ gallons of country spirits as specified below to be removed from the _____ distillery at _____ to _____ district

_____ gallons proof at Rs. _____ per gallon.
 _____ gallons under proof at Rs. _____ per gallon.

Signed.

FORM No. 8.

Receipt for duty on spirits to be removed from distillery or bonded warehouse.

No. _____, dated _____,
Received Rs. a. p. , being the duty on _____
gallons of country spirits as specified below, deposited
this day in the Sub-Treasury at _____
by _____.

Officer in charge of Sub-Treasury
_____ gallons proof at Rs. _____
per gallon
_____ gallons under proof at Rs. _____
per gallon.

No. _____, dated _____,
Received Rs. a. p. , being the duty on _____
gallons of country spirits as specified below, deposited
this day in the Sub-Treasury at _____
by _____.

Officer in charge of Sub-Treasury.
_____ gallons proof at Rs. _____
per gallon.
_____ gallons under proof at Rs. _____
per gallon.

FORM No. 9

Nominal roll of distillery servants.

Name.	Caste	Number of badge	Pay	Date of appointment	Date on which servant ceased to attend the distillery	Remarks
1	2	3	4	5	6	7

FORM No. 11.

Pass for removal of country spirits to a bonded warehouse.

No	No	No
1. Name of distillery	1. Name of distillery	No
2. Name of person to whom issued	2. Name of person to whom issued	
3. Date of issue	3. Date of issue	
4. Quantity of spirits	4. Quantity of spirits	
5. Strength of spirits	5. Strength of spirits	
6. Name of warehouse to which issued	6. Name of warehouse to which issued	
7. Name of person in charge of consignment	7. Name of person in charge of consignment	
8. Time to be spent on journey	8. Time to be spent on journey	

Officer in charge of distillery.

Officer in charge of distillery.

Officer in charge of distillery.

Officer in charge of distillery.

NOTE.—The first portion to remain permanently attached; the second to be torn off and given to person in charge of consignment and when received book to be pasted to No 1; the third to be posted to officer in charge of warehouse.

FORM No. 12

Pass for removal of country spirits from wholesale to retail shops

No	No	No
1. Name of wholesale shop	1. Name of wholesale shop	No
2. Name of licensed vendor to whom issued	2. Name of licensed vendor to whom issued	
3. Date of issue	3. Date of issue	
4. Quantity of spirits	4. Quantity of spirits	
5. Strength of spirits	5. Strength of spirits	
6. Name of shop to which issued	6. Name of shop to which issued	
7. Name of person in charge of consignment	7. Name of person in charge of consignment	
8. Time to be spent on journey	8. Time to be spent on journey	

Wholesale vendor

Wholesale vendor

Wholesale vendor

NOTE.—The first portion to remain permanently attached; the second to be torn off and given to person in charge of consignment and when received book to be pasted to No 1.

FORM No. 13

Warehouse pass-book.

Date	Deposited		Withdrawn		Balance		Initials of officer in charge of ware- house
	U P	P	U P	P.	U P	P	
1	2	3	4	5	6	7	8

FORM No 14

License to work a still within the distillery.

Register No _____

Distillery _____

License for the manufacture and wholesale vend of spirituous liquors after the native method within the Public distillery situated at _____, in the district of _____, is hereby granted to _____ on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 47, 49, and 52, Act XII of 1896 —

1st — That he will in all respects conform to the rules laid down from time to time by the Chief Revenue Authority for the regulation of Public distilleries

2nd — That the produce of the still shall be made over only to persons duly authorized to purchase, receive or remove the same

3rd — That he will pay a monthly fee of Rs _____, payable in advance on or before the last day of the preceding month.

4th — That the cost of erection of building inside the distillery for the storing of articles used in distillation shall be borne by him

5th — This license may at any time be revoked by the Collector after 15 days' notice has been given by him to the licensee of his intention to revoke the same

District _____

Dated _____ 19

Collector.

FORM No 15

License for wholesale vend of _____ spirits

Register No _____

Name of vendor _____

Locality _____

License for the wholesale vend of spirits manufactured according to the native process is hereby granted to _____

in the _____, district of _____, for the year ending 30th September, 19—, on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under sections 49 and 52, Act XII of 1896 —

1st —The sale of the abovementioned description of spirits only shall be made, and that sale or admixture therewith of spirits manufactured after the English method shall on no pretext be made or attempted

2nd —The sale under this license of the above description of spirits authorized, shall not be of less quantity than two reputed quart bottles, and shall be made to wholesaler or retail vendors only

3rd —The business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

4th —At the shop or place of vend a signboard shall be put up inscribed with the name of the licensee and the designation "Wholesale vendor of country spirits"

5th —An account of sales made at the wholesale shop (not at the distillery) shall be kept in unindexed form, and an abstract of such account submitted in Form No 1, Appendix I, on the 1st day of each month to the Collector —

Form of Account

1	2	3	4	5	6	7	8	9
Date	Number of gallons of spirits in store yesterday	Number of gallons of spirits received from distillery, warehouse or wholesale vendor to day	Total number of gallons to be accounted for	Number of gallons sold to retail or wholesale vendors.	Number of gallons remaining in store	Detail of sales shown in column 5		
						(a) Name of retail or wholesale dealer	(b) Locality of shop.	(c) Number of gallons sold
	P | U P	P | U P	P | U P	P | U P	P | U P			P | U P

6th —That it shall be competent to the Collector, on cancellation of the license and forfeiture of the deposit, to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

7th —This license is granted for _____, pargana _____, district of _____, and spirits shall not be sold without those

limits except under an order signed by the Collector or Officer in charge of Excise, or in the event of its being desired to sell liquor in a district other than that for which this license is given, under an order signed as above, and countersigned by the Collector or Officer in charge of Excise of the district in which the sale is to take place

District _____ }
Dated _____ 19 _____ }

Collector.

FORM No 16

License for retail sale of country spirits where distillery system is in force

Register No _____

Name of vendor _____

Locality _____

License for the retail vend of spirits manufactured according to the native process is hereby granted to _____, at _____ in the _____ district of _____, up to the 30th September 19____, on these conditions, the infraction of any of which shall involve forfeiture of license and of deposit and penalties under sections 49, 50 and 52, Act XII of 1896 —

1st.—That the said A. B shall pay to Government the sum of Rs _____, in the following instalments — On the 1st October Rs _____, being the first instalment [and in addition Rs _____, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments] —

On the 1st November		Rs	On the 1st April		Rs.
Ditto	December	"	Ditto	May	"
Ditto	January	"	Ditto	June	"
Ditto	February	"	Ditto	July	"
Ditto	March	"			

(NOTE — In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted, and the requisite instalments for August and September entered in the list of payments)

2nd — That the one-sixth of the annual payment made at the auction sale under the last preceding section shall, in the event of default or breach of any other condition of this license, not be reclaimable by the licensee

(NOTE — If Government promissory notes or railway shares have been deposited the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this license, the Government promissory notes or railway shares deposited as security shall vest in Government, and shall not be reclaimable by the licensee)

N.B. — When the period of the license exceeds one year, a fresh payment for one-sixth of the amount payable annually must be made at the commencement of each year, or if Government promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the license shall expire.

3rd —That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee, as if it were an arrear of land revenue

4th —That no spirits are sold at the shop, except those produced at the distillery at _____ or procured from a licensed wholesale vendor in the _____ district, or from any other licensed wholesale vendor, under an order signed by the Collector or Officer in charge of Excise of the _____ district, and countersigned by the Collector or Officer in charge of Excise of the district in which the spirits are to be procured

5th —That sales of spirits are made only in the shop for which this license is granted, and not elsewhere, upon any pretext whatever

6th —That not more than one ser is sold to any person at one time, except under a special pass granted under rule 87, Excise Manual, Part I.

7th —That no liquor shall be sold or consumed on the premises between 9 P M and sunrise.

8th —That nothing except money or grain (where payment in grain is permitted) shall be received in payment for liquor

9th —That bad characters shall not be allowed to report to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the nearest Magistrate or police officer

10th —That a signboard shall be fixed up at the shop with the name of the vendor and designation "Licensed retail vendor of country spirits "

11th —That spirituous or fermented liquor shall not be sold to any European soldier, Non-Commissioned Officer below the rank of Lance Sergeant or to any camp-follower without the written permission of the Officer Commanding or other official superior.

12th —That spirituous or fermented liquor shall not be sold to children under 12 years of age

13th.—That the business covered by this license shall not be sublet or transferred, nor any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise The name of any such salesman shall be endorsed on this license

14th —This license shall have effect from _____ to the _____ and, unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order re-calling it has not been issued by the Collector provided that the instalments under this license being payable in advance, in the event of any sales being made by the said _____ between the _____ (the date on which it expired),

and the _____ the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license

District _____ }
 Dated _____ 19 _____ }

Collector.

FORM No 13

Lease for the manufacture and vend of country spirits where the farming system is in force.

(A counterpart of this will be signed by the farmer and deposited in the Collector's office)

Register No _____

Name of farmer _____

Limits of farm _____

Whereas the duties leviable on the manufacture and vend of country spirits have been let in farm to _____ at Rs _____ per diem, the annual amount being Rs _____, from the 1st of October 19— to the 30th September, 19— this lease is given to the said _____, who is bound to observe the following conditions, namely:—

1st.—That the said _____ shall pay to Government the sum of Rs _____ in the following instalments:—On the 1st October _____ Rs. _____, being the first instalment (and in addition Rs. _____, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) —

	Rs		Rs
On the 1st November		On the 1st April	..
Ditto December	..	Ditto May	.
Ditto January		Ditto June	.
Ditto February	..	Ditto July	.
Ditto March			

NOTE 1 —In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments.

NOTE 2 —When the period of lease exceeds one year, a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire.

2nd.—That the one-sixth of the annual payment made at the close of the auction under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer.

NOTE —If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause:—

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government and shall not be reclaimable by the farmer.

3rd.—That it shall be competent to the Collector, on cancellation of the lease and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue.

4th —That no shops other than those specified in the list annexed shall be licensed by the said—and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise.

5th —That written engagements shall be taken from the licensees, and that written receipts shall be given for all sums paid by the licensees to the farmer, and that regular account books shall be kept by the farmer

6th —That licenses duly filled up under the signature of the Collector or Officer in charge of Excise, for the manufacture and vend of country spirits shall be given to manufacturers and vendors within the limits of this lease, and a list of such licenses shall be filed by the farmer in the Collector's office on or before the 5th day after the close of each quarter

7th —That the said—shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

8th— } To be left blank in the form for special condition
9th— }

District— }
Dated—19 . }

Collector.

List of shops referred to in condition 4

Serial number	Tahsil	Pargana	Village
1	2	3	4

FORM No 18

License for the manufacture and retail vend of country spirits where farming system is in force

Register No —

Name of person licensed —

Locality —

License for the manufacture and vend of country spirits at — is hereby granted to —, resident

of _____, on the following conditions, the infraction of any of which will involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st.—That the said _____ shall pay to _____ farmer the sum of Rs _____, in the following instalments. —

On the 1st October	...	Rs	On the 1st April	...	Rs
Ditto November	..	"	Ditto May	..	"
Ditto December	..	"	Ditto June	..	"
Ditto January	..	"	Ditto July	..	"
Ditto February	..	"	Ditto August	..	"
Ditto March	..	"	Ditto September	..	"

2nd.—That the said _____ shall sell no spirits but the produce of his own still.

3d.—That spirits shall be sold only in the shop for which this license is granted, and not elsewhere

4th.—That the said _____ shall sell no spirits to European soldiers, Non-commissioned Officers below the rank of Lance Sergeant or to camp-followers without the written permission of the Officer Commanding or other official superior, or to children under 12 years of age.

5th.—That not more than one gallon or six reputed quart bottles shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

6th.—That no liquor shall be sold or consumed on the premises between 9 P.M. and sunrise.

7th.—That nothing except money or grain (where payment in grain is permitted) shall be received in payment for liquor.

8th.—That the said _____ shall not permit drunkenness, riot, or gaming in his shop; that he shall not permit persons of notoriously bad character to meet or remain therein, and that he shall give information respecting such persons to the nearest Magistrate or police officer.

9th.—That the business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

10th.—At the shop or place of manufacture and vend a signboard shall be put up inscribed with the name of licensee and the designation "Licensed manufacturer and vendor of country spirits"

11th.—That the liquor shall be coloured with sandal-wood (*lal chandan*), the colouring being effected in the process of distillation by means of a bag of sandal-wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold.

12th.—This license shall have effect from _____ to the _____, and, unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by

the Collector provided that the instalments under this license being payable in advance, in the event of any sales being made by the said _____ between the _____ (the date on which it expired) and the _____, the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the condition of his license

District _____

Dated _____ 19 . }

Collector.

Farmer.

N B—When licenses in this form are given over to a farmer, the locality and date of expiry of the license will be filled up, the name of the person licensed being left blank.

FORM No 19.

License for the manufacture and retail vend of country spirits where outstill system is in force.

Register No _____

Name of person licensed _____

Locality of shop _____

License for the manufacture and vend of country spirits at _____ is hereby granted to _____, resident of _____, on the following conditions, the infraction of any of which will involve forfeiture of license and of deposit and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st — That the said _____ shall pay to Government the sum of Rs _____, in the following instalments — On the 1st October _____, Rs _____, being the first instalment (and in addition Rs _____, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments) —

On the 1st November	Rs
Ditto December	"
Ditto January	"
Ditto February	"
Ditto March	"

On the 1st April	Rs
Ditto May	"
Ditto June	"
Ditto July	"

2nd — That the one-sixth of the annual payment made at the close of auction under the last preceding section shall, in the event of default or breach of any other condition of this lease, not be reclaimable by the lessee

3rd — That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

4th — That in default of payment either of the deposit advance of one-sixth of the yearly payment or of each month's instalment within five days of its falling due, the Collector may at once

dispossess the defaulter and make other arrangements. Any security money deposited to be forfeited, the defaulter being further responsible for any deficiency which may occur between the sum realized on re-sale and that of the original sale.

5th —That the said _____ shall keep or work only _____ still and that he shall sell no spirit but the produce of his own still.

6th —That spirits shall be sold only in the shop for which this license is granted, and not elsewhere, except temporarily, with the written permission of the Collector given after reference to the Commissioner of Excise.

7th —That not more than one gallon or six reputed quart bottles shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

8th —That he shall sell no liquor of any description to European soldiers or to Non-Commissioned Officers below the rank of Lance Sergeant or camp-followers without the written permission of the Officer Commanding or other official superior, or to children under 12 years of age.

9th.—That he do not receive any wearing apparel or other effects except money (or grain where grain payments are allowed) in exchange for liquor.

10th —That no liquor shall be manufactured, sold, or consumed on the premises between 9 P.M. and sunrise.

11th —That he do not permit persons of notoriously bad character to resort to his shop, that he prevent drunkenness, gaming and disorderly conduct therein, that he do not permit any drunken person to remain in the shop, and that he give information to the nearest Magistrate or police officer of any suspected persons who may visit his shop.

12th —That the business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license.

13th —That he constantly exhibit at the entrance of his shop a signboard with the name of the vendor and the designation "Licensed manufacturer and retail vendor of country spirits" clearly written or printed in the vernacular language of the country.

14th —That no addition to or change of site in the shop specified shall be made without sanction of the Collector.

15th —That no spirits shall be passed beyond the limit of the contract, and that no breach of the excise laws shall be committed by the licensee or with his connivance.

16th —The infringement of any of the above conditions will subject the licensee to forfeiture of this license and to the penalties prescribed by law for any specific offence which he may commit.

17th —That the liquor shall be coloured with sandal wood (*lal chandan*), the colouring being effect in the process of distillation by means of a bag of sandal-wood shavings being placed in the receiver. No liquor not so coloured shall be manufactured or sold

18th —This license shall have effect from _____ to the _____ and, unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector. Provided that the instalments under this license being payable in advance in the event of any sales being made by the said _____ between the _____ (the date on which it expired) and the _____, the said _____ will render himself liable to the penalties prescribed in section 52, Act XII of 1896, for breach of the conditions of his license.

District _____

Dated _____ 19 _____

Collector.

FORM No 20.

Lease for the manufacture and vend of country fermented liquor

A counterfoil of this will be signed by the farmer and deposited in the Collector's office

Register No _____

Name of farmer _____

Limits of farm _____

Be it known that the duties leviable on the manufacture and retail sale of _____ within the limits specified above, have been let in farm to A B, a resident of _____, pargana _____, district _____, for the term of _____, commencing from 1st October 19— and ending with the 30th September 19—, upon the following conditions —

1st.—That the said _____ shall pay to Government the sum of Rs _____, in the following instalments — On the 1st October _____, Rs. _____, being the first instalment (and in addition Rs. _____, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) :—

Rs			Rs.		
On the 1st November	...	"	On the 1st April	...	"
Ditto December	...	"	Ditto May	...	"
Ditto January	...	"	Ditto June	...	"
Ditto February	...	"	Ditto July	...	"
Ditto March	...	"			

NOTE 1.—In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments.

NOTE 2—When the period of lease exceeds one year, a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

2nd—That the one-sixth of the annual payment made at the close of the auction under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer

NOTE—If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause—

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government, and shall not be reclaimable by the farmer

3rd—That it shall be competent to the Collector on cancellation of the lease, and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue.

4th—That no shops other than those specified in the list annexed shall be licensed by the said—and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise.

5th—That the said—shall grant no license to a minor, female, or eunuch

6th—That the said—shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale.

7th.— } (To be left blank in the form for special conditions.)
8th.— }

District _____ : }

Dated _____ 19 . }

Collector.

Last of shops referred to in condition 4

Serial number	Tahsil	Pargana	Village.
1	2	3	4

FORM No 21.

License for the manufacture and retail vend of country fermented liquor under the farming system

Register No _____
 Name of Licensee _____
 Name of shop _____
 Pargana _____

License for the manufacture and retail vend of *tārī* and *sendhī* is granted to _____ at _____, on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50, and 52, Act XII of 1896 —

1st —The said _____ shall pay to the farmer _____ the sum of Rs _____, in the following instalments —

2nd —The sales shall be made at the shop for which this license is granted, and not elsewhere

3rd —Not more than four sérs of *tārī* or *sendhī* shall be sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual

4th —The shop shall not be open nor sales be made therein before sunrise or after 9 p m, and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

5th —Nothing except money or grain shall be received in payment for liquor

6th —Bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein

7th —A sign board shall be put up at the shop with the name of the vendor and designation "Licensed vendor of *tārī* and *sendhī*"

8th —This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

9th —This license shall have effect up to _____ only.
District _____

Date _____ 19 _____

Collector.

FORM No. 22.

License for the manufacture and retail vend of fermented liquor granted by the Collector under the shop to shop system.

Register No _____

Name of Licensee _____

Name of shop _____

Pargana _____

License for the manufacture and retail vend of *tārī* and *sendhī* is granted to _____ at _____ on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50 and 52 Act XII of 1896 —

1st —The said _____ shall pay to Government the sum of Rs _____ in the following instalments, viz. Rs. _____ at the time of auction ($\frac{1}{3}$ annual fees)

Rs On &c, &c.

2nd —Sales shall be made at the shop for which this license is granted and not elsewhere.

3rd.—Not more than four sérs of *tári* or *sendha* shall be sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual.

4th —The shop shall not be open, nor sales be made therein, before sunrise or after 9 p. m., and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

5th —Nothing except money or grain shall be received in payment for liquor.

6th —Bad characters shall not be allowed to resort to the shop and gaming and disorderly conduct shall be prevented therein

7th —This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

8th —This license shall have effect up to _____ only.

District _____

Date _____ 19 . }

Collector.

FORM No. 23.

License for the manufacture and retail vend of country fermented liquor granted by the Collector under the tree tax system.

Register No _____

Name of Licensee _____

Name of shop _____

Pargana _____

License for the manufacture and retail vend of *tári* and *sendha* is granted to _____ at _____ on the following conditions, the infraction of any of which shall involve forfeiture of this license and penalties under sections 49, 50 and 52 Act XII of 1896 —

1st —The said _____ shall pay to Government the sum of Rs. _____ in the following instalments, viz Rs _____ at the time of auction ($\frac{1}{6}$ annual fees) Rs _____ on 1st May ($\frac{1}{2}$ annual fees) and Rs _____ on 1st July ($\frac{1}{2}$ annual fees)

2nd —No palm tree shall be tapped by or for the said _____ unless it shall have been included in a list submitted in duplicate to the Tahsildár and approved by him or until a fee of Re 1 has been paid for each *tár* tree and annas eight for each *khajur* tree shown in the list so approved. The list shall be in the following form and there shall be a separate list for each village —

(a) Khasra No of field _____

(b) Number of trees to be tapped _____

(c) Names of owners of trees _____

(d) Remarks _____

(NOTE.—If there are more trees in a field than it is desired to tap, a remark must be added to show clearly which trees are intended.)

3rd.—One copy of each list of trees as approved will be made over to the licensee under the signature and seal of the Tahsildár and this copy must be produced by him on the demand of any Excise Officer

4th.—Sale shall be made at the shops for which this license is granted and not elsewhere and the produce of such trees only shall be sold as are entered in the lists mentioned in condition 3.

5th.—Not more than four sérs of *tárr* or *sendh* shall be sold to one person at one time except under a pass granted under Rule 87, Part I, Excise Manual

6th.—The shop shall not be open nor sales be made therein before sunrise or after 9 P M, and liquor shall not be sold to any European soldier or camp follower nor to any child under 12 years of age.

7th.—Nothing except money or grain shall be received in payment for liquor

8th.—Bad characters shall not be allowed to resort to the shop and gaming and disorderly conduct shall be prevented therein

9th.—A sign board shall be put up at the shop with the name of the vendor and the designation "Licensed vendor of *tárr*"

10th.—This license shall not be sublet or transferred to any person without the consent of the Officer in charge of Excise

11th.—This license shall have effect up to 30th September only.

District _____ : }
Date _____ 19 . }

Collector.

FORM No 24

License for the manufacture by Tharus of rice spirit for domestic consumption only

District Register No. _____

Name of person licensed _____

Locality of still _____

License for the manufacture of country spirit from rice only, and for domestic consumption only, is granted to _____, resident of _____, on the following conditions, the infraction of any of which may involve forfeiture of license, and also the infliction of the penalties laid down in Chapter VII of the Excise Act, 1896 —

1st.—That the said _____ shall pay to Government the sum of one rupee annually in advance

2nd.—That the said _____ shall keep or work only one still under this license

3rd.—That he shall manufacture spirit from rice only, and from no other substance, and that he shall not mix sugar or mahua with the wash before or during distillation.

4th.—That the spirit so manufactured shall be issued for domestic consumption only to Tharus residing in the locality for which this license is granted, and that no portion of the said spirit shall be sold, bartered or otherwise disposed of, except as above stated, on any pretext whatever.

5th.—That this license shall have effect from the _____ day of _____ 19_____, until the _____ day of _____ 19_____.

District _____ }
Date _____ 19 . }

Collector.

FORM No. 25

Register of sales of country spirits by wholesale vendors of country spirits

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date	Number of gallons of spirits in store at close of preceding day	Number of gallons of spirits received from distillery, warehouse or whole sale shop during the day	Total number of gallons to be accounted for	Number of gallons issued to wholesale or retail vendors	Number of gallons remaining in store	Name of wholesale or retail dealer	Name and locality of shops, i.e. tahsil, paragona	Number of gallons sold						
	P. U P	P U P	P U P	P U P	P U P				P U P				P U P	

INSTRUCTION.—In columns 14 and 15 the total daily issues to each shop should be shown in lump The issues to his own retail shop by a wholesale vender should also be shown in this column

Forms of registers, licences passes, &c, prescribed for use in the administration of the revenue from hemp drugs

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Register of licences granted to cultivate the hemp plant	271	68A
2	Register of passes for the import of drugs into the United Provinces	295	68A
3	Daily register of deposits and withdrawals of <i>ganja</i> in the warehouse	318	69A
4	Daily register of deposits and withdrawals of <i>charas</i> in the warehouse	318	71A
5	Personal register of deposits and withdrawals of <i>ganja</i> in the warehouse	318	72A
6	Personal register of deposits and withdrawals of <i>charas</i> in the warehouse	318	73A
7	Register of passes for removal of drugs from warehouse into districts	323	73A
8	Register of dues in the warehouse	333	74A
9	Register of import and export of drugs	350(2)	75A
10	Detailed list of licences granted by the Tahsildar for cultivation of hemp plant	276	76A
11	Statement of area actually under hemp in the field	277	76A
12	Abstract list of sales of <i>bhang</i> by licensed cultivators	279	76A
13	Pass for import of drugs into the United Provinces	291	77A
14	Pass for removal of drugs from warehouse into districts	303	77A
15	Pass for transport of drugs from the limit of one farm to that of another or within limit of farm	302	78A
16	Pass book of drugs deposited in warehouse	321	78A
17	Card to be attached to packages of drugs in warehouse	319	79A
18	Receipt for warehouse dues	331	79A
19	Application for pass for import of drugs into the United Provinces	293	79A
20	Application for removal of drugs from warehouse	327	80A
21	License to cultivate <i>bhang</i> (hemp plant)	273	80A
22	License to collect as <i>bhang</i> hemp plants growing spontaneously	283	81A
23	Lease of farm of fees leviable for the retail sale of intoxicating drugs under section 25 (1) (a), Act XII of 1896	8, 342	81A
24	License for retail sale of intoxicating drugs granted by a farmer under section 25 (2), Act XII of 1896	345	83A
25	License for the sale, wholesale, of intoxicating drugs granted to a farmer without fee under section 25 (1) (a), Act XII of 1896	344	85A
26	License for the sale, wholesale, of <i>ganja</i> and <i>charas</i> granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896	70, 349	87A
27	License for the sale, wholesale, of <i>bhang</i> only granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896	70, 349	89A
28	Bond for exportation of <i>ganja</i> from Naugaon to the United Provinces without payment of duty in Bengal	299(5)	91A
29	Bond for exportation of <i>ganja</i> from Patna to the United Provinces without payment of duty in Bengal	300(5)	92A

FORM No. 3.

Daily register of deposits and withdrawals of *ganja* in warehouse—(concluded)

19	20	21	22	23	24	25	26	27	28	29	30	31
Central Provinces				Gwalior				Bundelkhand States				
Pathar				Pathar				Pathar				
Number of packages	Deposited	Withdrawn		Deposited		Withdrawn		Deposited		Withdrawn		Remarks
	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	Number of packages	Total weight of packages	
	M s c		M s c		M s c		M s c		M s c		M s c	

NOTE.—(1) In this register the full number and full weight of all packages deposited or withdrawn by each person at one time will be shown in a separate entry.

(2) At the close of the month the several columns showing number of packages and weight of packages deposited or withdrawn will be totalled.

(3) In the case of *ganja* removed and destroyed as unfit for use, in column 2 will be entered the word "destroyed" and in the remarks column full particulars will be entered.

Daily register of deposits and withdrawals of chairs in the warehouse

NOTE.—As in Form No 3

Personal register of deposits and withdrawals of gunga in the warehouse.

Address and particulars of contract held-

NOTE --(1) One or more pages of this register will be assigned to each depositor

(2) Each package deposited will have assigned to it a separate registered number, and a separate series of numbers will be given to each depositor.

(3) At the close of the year all packages which have not been withdrawn will be brought on to fresh pages of the register with a new series of numbers for the year according to the order of deposit.

(4) In the case of *genjō* removed and destroyed as unfit for use, the date of removal will be entered in the column "Date of withdrawal" and the date of order for destruction in the place of number and date of pass in the next column. Full particulars should also be given in the column of remarks.

(b) Every page in the register shall be numbered an index prepared on the fly-leaf showing pages allotted to each depositor

FORM No. 6.

Personal register of deposits and withdrawals of charas in the warehouse.

Name of depositor _____
Address and particulars of contract held _____.

Central Asian					Nepaleso					Kumaon					Remarks			
Registered number	Registered weight of packages	Date of deposit	Number and date of import pass	Date of withdrawal	Number and date of pass for withdrawal	Registered number of packages	Registered weight of packages	Date of deposit	Number and date of import pass	Date of withdrawal	Number and date of pass for withdrawal	Registered number of packages	Registered weight of packages	Date of deposit		Number and date of import pass	Date of withdrawal	Number and date of pass for withdrawal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

NOTE.—As on Form No 5

FORM No 7

Register of passes for removal of drugs from warehouse into districts

Serial number	Date of issue of pass	Name of person to whom granted	Quantity and description of drugs to be removed	Warehouse from which to be removed	Number of days for which pass is current.	Date of arrival of drugs	Remarks.
1	2	3	4	5	6	7	8

FORM No. 8.

Register of dues in the warehouse.

1		Date of receipt.
2	From whom received	
3	Registered number of package	
4	Date of deposit	
5	Date of withdrawal	
6	Period of retention	
7	Dues realized.	Rs. P.
8	Number and date of receipt granted	
9	Initials of officer in charge of warehouse	
10	Number and date of Treasury receipt of credit to Government.	
11	Remarks.	

FORM No. 9.

Register of Import and Export of Drugs.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33																																	
Name of Importer																																																																	
Number and date of pass issued.																																																																	
District from which imported.																																																																	
Date of arrival of drugs																																																																	
Quantity imported from warehouse																Quantity imported from another district in the United Provinces.																																																	
Gánja																Gánja																																																	
																																	Baluchar																Baluchar																
Flat (large twigs)																Flat (large twigs)																																																	
Flat (small twigs)																Flat (small twigs)																																																	
Round form																Round form																																																	
Chur form																Chur form																																																	
Pathar																Pathar																																																	
Charas																Charas																																																	
Name of exporter																																																																	
Number and date of pass issued																																																																	
Place to which exported																																																																	
Date of arrival of drugs at destination																																																																	
Quantity exported to districts within the United Provinces																Quantity exported to places outside the United Provinces.																																																	
Gánja																Gánja																																																	
																																	Baluchar																Baluchar																
Flat (large twigs)																Flat (large twigs)																																																	
Flat (small twigs)																Flat (small twigs)																																																	
Round form																Round form																																																	
Chur form																Chur form																																																	
Pathar																Pathar																																																	
Charas																Charas																																																	
Bhang																Bhang																																																	
Remarks																																																																	

FORM No 10

Detailed list of licenses granted by the Tahsildár for cultivation of hemp plant

1	2	3	4	5	6
Serial number.	Name and residence of cultivator.	Name of mahal in which fields are situated	Khasra number of field or fields to be cultivated	Area to be cultivated	Remarks

FORM No 11

Statement of area actually under hemp in tahsil

1	2	3	4	5	6	7
Name of village.	Name of thok or patti	Number of field in khasra	Name of licensed cultivator, with father's name and residence	Actual area cultivated		Remarks
				In village bighas	In acres	

FORM No 12

Abstract list of sales of bháng by licensed cultivators

1	2	3	4	5	6
Name of mahal, thok or patti	Name of cultivator and number of license held	Total area cultivated in acres.	Name of purchaser and shops or farm held by him	Quantity of bháng purchased	Remarks
				M S C	

This form, omitting column 3, may be used for sales of wild hemp also.

FORM No. 13.

Pass for import of drugs into the United Provinces

No	, date	No	, date	No	, date
(1)	Name of importer	(1)	Name of importer	(1)	Name of importer
(2)	Name of person in charge of consignment	(2)	Name of person in charge of consignment.	(2)	Name of person in charge of consignment
(3)	Description of drugs	(3)	Description of drugs	(3)	Description of drugs
(4)	Quantity of drugs imported	(4)	Quantity of drugs imported	(4)	Quantity of drugs imported
(5)	Place from which drugs are to be imported	(5)	Place from which drugs are to be imported	(5)	Place from which drugs are to be imported
(6)	Warehouse in which drugs are to be deposited	(6)	Warehouse in which drugs are to be deposited	(6)	Warehouse in which drugs are to be deposited
(7)	Period for which pass is current.	(7)	Period for which pass is current	(7)	Period for which pass is current
(Signature of officer issuing pass)		(Signature of officer issuing pass)		(Signature of officer issuing pass)	

FORM No 14.

Pass for removal of drugs from warehouse into districts

No	, date	No	, date	No	, date
(1)	Warehouse from which drugs are to be removed	(1)	Warehouse from which drugs are to be removed	(1)	Warehouse from which drugs are to be removed
(2)	Quantity and description of drugs to be removed.	(2)	Quantity and description of drugs to be removed	(2)	Quantity and description of drugs to be removed
(3)	Name of person in charge of consignment	(3)	Name of person in charge of consignment.	(3)	Name of person in charge of consignment
(4)	Date of issue of pass	(4)	Date of issue of pass	(4)	Date of issue of pass.
(5)	Date of expiry of pass	(5)	Date of expiry of pass	(5)	Date of expiry of pass
Signature of Collector or Officer in charge of Excise		Signature of Collector or Officer in charge of Excise.		Signature of Collector or Officer in charge of Excise	

FORM No 15

Pass for transport of drugs from the limits of one farm to those of another, or within limit of farms

No _____, date _____	No _____, date _____
(1) Name of farmer	(1) Name of farmer
(2) Name of person in charge of consignment.	(2) Name of person in charge of consignment.
(3) Place from which drugs are to be transported.	(3) Place from which drugs are to be transported
(4) Place to which drugs are to be transported	(4) Place to which drugs are to be transported
(5) Description of drugs	(5) Description of drugs
(6) Quantity of drugs covered by pass	(6) Quantity of drugs covered by pass
(7) Period for which pass will be current	(7) Period for which pass will be current.
Signature _____	Signature _____

FORM No 16

Pass book of drugs deposited in warehouse

Name of depositor _____.

Description of drugs _____

1	2	3	4	5	6	7
Registered number of package.	Registered weight of package	Date of deposit	Initials of officer in charge of warehouse.	Date of withdrawal.	Initials of officer in charge of warehouse	Remarks.
	Mds | s. | c.					

NOTE—(1) A separate book will be used for *garia* and *charas*, and a sufficient number of pages will be assigned in the case of *ganja* and *charas* to the various descriptions of the drugs deposited

(2) Each package must be separately entered with its registered number and weight, which will be obtained from the personal register of deposits and withdrawals

FORM No 17.

Card to be attached to packages of drugs in warehouse.

Owner_____

Weight_____

Description of drugs_____

Date of deposit_____

Excise Inspector.

FORM No. 18

Receipt for warehouse dues.

No	, date .	No	, date
(1) Name of depositor		(1) Name of depositor.	
(2) Registered number of package.		(2) Registered number of package	
(3) Period of retention in warehouse		(3) Period of retention in warehouse	
(4) Dues realized.		(4) Dues realized.	
	Signature		Signature

FORM No 19.

Application for pass for import of drugs into the United Provinces

1	2	3	4	5
Name of importer.	Quantity and description of drugs to be imported.	Place whence drugs are to be imported.	Warehouse to which drugs are to be consigned.	Person in whose name pass is to be issued.

FORM No 20.

Application for removal of drugs from warehouse

TO THE OFFICER IN CHARGE OF THE SUB-TREASURY AT _____

Please receive Rs a p. , being the duty on hemp drugs as specified below to be removed from the warehouse at _____ to _____ district.

(Signed)

Number and date of pass	Name of pass-holder	Description of drugs	Registered number of packages to be removed	Registered weight of each package	Rate of duty	Amount payable	Remarks.
1	2	3	4	5	6	7	8

Certified that the sum of Rs a p. , being the duty on hemp drugs as specified above, has been this day received in the Sub-treasury at _____

Date _____

*Officer in charge of Sub-Treasury.**Treasurer or Tahvildár.*

FORM No 21

License to cultivate the hemp plant

_____, son of _____, caste _____, resident in _____, is hereby licensed to cultivate the hemp plant on an area of _____ acres in the fields situated in mahál _____, tahsíl _____, and numbered _____ in the khasra of the village

The license is subject to the conditions noted below.

Dated _____

Signed _____

Conditions

1 This license shall be produced for inspection on the demand of any Excise Officer or other official appointed in this behalf by the Collector

2 The area of cultivation entered in the license shall not be exceeded and the crop shall be liable to inspection at any time by any person authorized on this behalf by the Collector

3 All *bháng* prepared from the hemp plant so cultivated shall be stored by the licensee in a secure place apart from other crops until it is disposed of to a person or persons duly authorized to purchase the same and the place of storage shall at all times be open to inspection by any Excise Officer or other person authorized on this behalf by the Collector.

4 The produce of the fields shall be sold only to farmers of hemp drugs holding wholesale licenses, licensed retail vendors or licensed wholesale vendors, and, whenever a sale takes place, the name of the purchaser and the quantities sold shall at once be reported to the patwari.

FORM No. 22

License to collect as bháng, hemp plants growing spontaneously, granted—

to an owner or occupier of land or person authorized by him in his behalf
or a farmer or licensed wholesale vendor

_____, son of _____,
caste _____, resident in _____, is hereby
licensed to collect as *bháng* hemp plants which may grow sponta-
neously upon any ground _____
to which he may have a right of
access _____ or regarding which he has made arrangements
with the owner or occupier thereof within the limits named hereunder,
subject to the conditions noted below —

Limits

Dated _____ Signed _____

Conditions.

1 This license shall be produced for inspection on the demand of any Excise Officer or other official appointed in this behalf by the Collector.

2. All *bháng* collected shall be stored by the licensee in a secure place apart from other crops until it is disposed of to a person or
persons duly authorized to purchase the same, or removed for
sale under a license, and the place of storage shall be at all times open to inspection by an Excise Officer or other person authorized by the Collector on this behalf

3 All *bháng* collected shall be sold only to farmers of hemp drugs holding wholesale licenses, licensed retail vendors or licensed wholesale vendors, and, whenever a sale takes place, the name of the purchaser and the quantity sold shall at once be reported to the patwari

FORM No. 23

Lease of farm of fees leviable for the retail sale of intoxicating drugs under section 25 (1)(a), Act XII of 1896.

District _____

Name of farmer _____

Limits of farm _____

Be it known that the duties leviable on the retail sale of
_____ within the limits specified above have been let in farm to
_____ a resident of _____, pargana _____, district

_____for the term of_____, commencing from 1st October 19____, and ending with the 30th September 19____, upon the following conditions —

1st—That the said_____shall pay to Government the sum of Rs _____in the following instalments. —On the 1st October _____Rs._____, being the first instalment (and in addition Rs _____, being one-sixth of the annual payment, which, if it be not intermediately forfeited for default or breach of some other condition of this lease, shall be set off against the 11th and 12th instalments) —

		Rs			Rs.
On the 1st	November	..	On the 1st	April	
Ditto	December	..	Ditto	May	
Ditto	January	..	Ditto	June	..
Ditto	February	..	Ditto	July	..
Ditto	March	..			

NOTE 1 —In cases where Government promissory notes or railway shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments

NOTE 2 —When the period of lease exceeds one year, a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year, or if promissory notes or railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

2nd—That the one-sixth of the annual payment made on the 1st October under the last preceding section shall not, in the event of default or breach of any other condition of this lease, be reclaimable by the farmer

NOTE —If Government promissory notes or railway shares have been deposited, the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this lease, the promissory notes or railway shares deposited as security shall vest in Government and shall not be reclaimable by the farmer

3rd—That it shall be competent to the Collector on cancelment of the lease, and forfeiture of the deposit, to re-sell the lease at the risk of the farmer, and, after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the farmer as if it were an arrear of land revenue

4th—That no shops other than those specified in the list annexed shall be licensed by the said_____and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise

5th—That the said_____shall grant no license to a minor, female, or eunuch

6th—That the said_____shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

7th—That the said_____shall keep an account in the annexed form separately of each class of drugs, showing the quantities supplied (otherwise, than on payment) to each retail shop within

the farm, and an abstract of such account, in Form No 4, Appendix I, shall be submitted on the first of each month to the Collector of the district

1	2	3	4	5		
Date	Quantity received from warehouse or from cultivators, owners or wholesale vendors to day	Quantity issued to retail shops	Quantity remaining in store	Details of issues shown in column 3		
				Name of person supplied	Locality of shop	Quantity supplied.

NOTE.—When the farmer also holds a wholesale license in Form No 26, Appendix F, for sale of intoxicating drugs, a single combined account will be kept of sales (as required by clause 10 of the wholesale license) and of issues made otherwise than on payment

8th.— }
 9th.— } (To be left blank in the form for special conditions)

Collector

List of shops referred to in condition 4.

Serial number.	Tahsil	Pargana	Village.
1	2	3	4

FORM No 24

License for the retail sale of intoxicating drugs granted by a farmer under section 25 (2), Act XII of 1896

District _____

Number of license in register _____

Name of retailer _____

Locality of shop _____

Be it known that _____ resident of _____ district of _____, is hereby authorized by the farmer of _____, to sell intoxicating drugs by retail at _____ in _____ from the date of this license to the _____ day of _____ 19____, upon the following conditions:—

1st —That he shall pay to the farmer, _____, a monthly duty of _____.

2nd —That he shall purchase all drugs he may require direct from the farmer, —, and not from any other person or place without the consent of the farmer

3rd —That he shall retail drugs only in the shop for which this license is granted.

4th —That not more than a sér of *bháng* or any preparation or admixture thereof, or five tolas of *gánja* or *charas* or any preparation or admixture thereof, shall be sold to any person at one time except under a pass granted under Rule 87, Part I, Excise Manual

5th —That he shall not adulterate the drugs sold by him.

6th —That he shall not receive any wearing apparel or other goods in barter for drugs except money or grain (where payment in grain is permitted)

7th —That he shall sell no *gánja*, *bháng*, *charas*, or any preparation or admixture thereof, to European soldiers, Non-Commissioned Officers below the rank of Lance Sergeant, or to camp-followers without the written permission of the Officer Commanding or other official superior, to insane persons or to children under 12 years of age

8th —That he shall not permit any female to sell or assist in the sale of drugs upon his premises

9th.—That no drugs shall be sold or consumed on the premises between 9 P. M. and sunrise, and that he shall not harbour any person therein during the night.

10th —That he shall not permit persons of notoriously bad character to resort to his shop, that he shall prevent gaming and disorderly conduct therein, and that he shall give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

11th.—That he shall constantly keep displayed a signboard bearing the following inscription in the vernacular language of the country —

(Name of vendor)

“ Licensed to retail hemp drugs ”

12th —That he shall at once produce his license and accounts, if any are kept, for inspection on the demand of any officer specially or generally authorized by the Collector or Officer in charge of Excise, and that he shall not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

13th —That he shall not sub-let or transfer the business covered by this license, nor shall employ any salesman, without the consent of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

14th —That if he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer

in charge of Excise may appoint in this behalf provided that if such drugs, or any part of them, be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for use, the Collector or Officer in charge of Excise shall cause them, or such part of them, to be destroyed.

15th—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

16th—This license may be recalled by the farmer on application to the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause (1);
- (b) for violation of any of the conditions specified in this license,
- (c) if the holder of this license be convicted of breach of the peace or for any other criminal offence during the currency of this license.

17th—On the infringement of any of the above articles or of any of the conditions imposed by the Excise Act (XII of 1896), or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of drugs may be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

(Countersigned)

Farmer.

Collector

FORM No. 25.

License for the sale, wholesale, of intoxicating drugs granted without fee to a farmer under section 25 (1) (a), Act XII of 1896.

Register No. _____.

Name of farmer _____.

Limits of farm _____.

A license for the sale, wholesale, of intoxicating drugs within the limits specified above is hereby granted to _____ son of _____, farmer of the fees for retail vend of the said drugs in the district of _____, subject to the following conditions, the breach of any of which may involve forfeiture both of this license and of his farming lease and

also liability to the penalties prescribed by Act XII of 1896, or in the rules made thereunder —

1st —He shall not possess or sell any *gánja* or *charas* on which duty has not been paid at the prescribed rate, or which has not been lodged in a bonded warehouse in the manner laid down in the rules for the import and transport of drugs.

2nd —He shall not possess or sell any *bháng* except such as has been obtained from a licensed cultivator, an owner or occupier of land on which the hemp drug grows spontaneously, and who is licensed to collect the same, or from a licensed wholesale dealer in *bháng*.

3rd —He shall store his stock of drugs in a storehouse to be approved by the Collector, and in no other place

4th —He shall at all times keep such adequate stock of good fresh drugs as the Collector may prescribe, and shall not adulterate the same. He shall arrange for the supply of an adequate stock of such drugs to retail vendors holding licenses granted by him.

5th —He shall permit the Collector, Officer in charge of Excise or other officer authorized by the Collector, to inspect his stock of drugs at any time.

6th —He shall surrender for destruction any portion of his stock of drugs which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption.

7th —If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf.

8th —Any drugs so surrendered shall, subject to the provisions of the following rule, be disposed of in such manner as the Board of Revenue may, in each case, direct.

9th —He shall, on the demand of the Collector or Officer in charge of Excise be bound, under penalty of forfeiting his license, to take over, at such price as the Collector or Officer in charge of Excise shall fix, so much of any intoxicating drugs, surrendered after the expiry of his license, by any other licensee within the district whose license has not been renewed, as shall not exceed the quantity which, in the opinion of the Collector or Officer in charge of Excise will be ordinarily saleable by him within two months.

10th —Sales under this license shall only be made in quantities larger than in the case of *bháng* one sér, and of *gánja* or *charas* five tolas, and only to retail vendors, within the farm of the licensee or to other farmers holding wholesale licenses within these Provinces.

11th —An account of sales made shall be kept in the annexed form separately for each class of drug, and an abstract of such account shall be submitted monthly to the Collector of the district.

FORM OF ACCOUNT.

Class of drug _____

1	2	3	4	5	6	7	8	9
Date	Quantity in store yesterday	Quantity received from warehouse or from cultivators or owners to day	Total to be accounted for	Quantity sold	Quantity remaining in store.	Detail of sales shown in column 6.		
						Name of purchaser	Locality of shop	Quantity sold.

NOTE—In this account will be shown both sales, and also issues to retail shops otherwise than on payment, an account of which is required to be kept under condition 7 of the license—in Form No 23, Appendix F. The abstract will be submitted in Form No 4, Appendix I.

12th—This license shall have effect only for the period covered by the farming lease of the licensee, and should the said farming lease be at any time forfeited or cancelled, then this license shall become void from the date of such forfeiture or cancellation.

Signature _____

FORM No 26

License for the sale, wholesale, of gánja and charas granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896

Register No _____

Name of licensee _____

Residence _____

A license for the sale, wholesale, of *gánja* and *charas* within the limits of _____ is hereby granted to _____, son of _____, carrying on business at _____, subject to the following conditions, the breach of any of which may involve forfeiture of this license and also liability to the penalties prescribed by Act XII of 1896 or in the rules made thereunder—

1st—He shall not possess or sell any *gánja* or *charas* on which duty has not been paid at the prescribed rate, or which has not been lodged in a bonded warehouse in the manner laid down in the rules for the import and transport of drugs.

2nd.—He shall store his stock of drugs (if taken out of bond) in a storehouse to be approved by the Collector of the district in which they are stored and in no other place.

3rd.—He shall not adulterate or mix any other substance with the drugs sold by him.

4th.—He shall permit the Collector, Officer in charge of Excise, or other officer authorized by the Collector, to inspect his stock of drugs at any time.

5th.—He shall surrender for destruction any portion of his stock of drugs which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption.

6th.—If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf.

7th.—Sales under this license shall be of *ganja* or *charas* only, and shall only be made in quantities larger than five tolas of either drug, and only to other licensed wholesale vendors of *ganja* and *charas* or to licensed retail vendors of the same with the consent of their farmers or for export to other provinces where such export is permitted.

8th.—The business covered by this license shall not be sublet or transferred nor, shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license.

9th.—An account of sales made shall be kept in the annexed form separately for each class of drug taken out of bond, and an abstract of such account in Form No 5, Appendix I, shall be submitted on the first of each month to the Collector of the district in which the drugs are stored.

FORM OF ACCOUNT.

Class of drug _____.

1	2	3	4	5	6	7	8	9
Date.	Quantity in store yesterday	Quantity received from warehouse to-day	Total to be accounted for.	Quantity sold.	Quantity remaining in store	Detail of sales shown in column 6		
						Name of purchaser	Locality of shop.	Quantity sold.

10th —He shall pay to Government in advance the sum of Rs. _____ annually during the currency of his license.

11th —This license shall have effect from _____ to the _____ and, unless renewed by special order of the Commissioner of Excise by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Commissioner of Excise —

Provided, in the event of any sales being made by the said _____, between the _____ (the date on which it expired) and the _____, the said _____ will render himself liable to the penalties prescribed in section 49, Act XII of 1896

12th. }
13th } (To be left blank in the form for special conditions)

Signature _____

FORM No 27.

License for the sale, wholesale, of bhang only granted to a person other than a farmer under section 25 (1) (a), Act XII of 1896

Register No _____.

Name of licensee _____.

District _____.

A license for the wholesale vend of *bhang* only is hereby granted to _____, son of _____, residing at _____, in the _____ district, for the period hereinafter stated, on the following conditions, the breach of any of which may involve forfeiture of this license, and liability to the penalties prescribed in Act XII of 1896 or by the rules made thereunder —

1st —He shall not possess or sell any *bhang* except such as has been obtained from a licensed cultivator, an owner or occupier of land on which the hemp plant grows spontaneously, and who is licensed to collect the same, or from another licensed wholesale dealer in *bhang*

2nd.—He shall store his stock of *bhang* in a storehouse to be approved by the Collector and in no other place

3rd —He shall not adulterate or mix any other substance with the *bhang* in his store

4th.—He shall permit the Collector, Officer in charge of Excise, or other officer authorized by the Collector, to inspect his stock of *bhang* at any time

5th —He shall, on the demand of the Collector or Officer in charge of Excise, be bound, under penalty of forfeiting his license, to take over, at such price as the Collector or Officer in charge of Excise shall fix, so much of any *bhang* surrendered

after the expiry of his license, by any other licensed wholesale dealer in *bháng* (not being a farmer) within the district, whose license has not been renewed, as shall not exceed the quantity which, in the opinion of the Collector or Officer in charge of Excise, will be ordinarily saleable by him within two months

6th —He shall surrender for destruction any portion of his stock of *bháng* which shall be declared by the Civil Surgeon or other Principal Medical Officer of the district to be unfit for consumption

7th —If he has in his possession, after the expiry of his license, any intoxicating drugs of which he is unable to dispose, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf

8th —He shall sell *bháng* only, and the sale of any other drugs shall on no pretext be made or attempted

9th.—All sales under this license shall be in quantities greater than one sér, and shall be made only to fumers holding a wholesale license within these Provinces, to retail vendors with the consent of their farmer, or for export to other provinces where such export is allowed

10th —The business covered by this license shall not be sublet or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

11th —An account of sales made shall be kept in the annexed form and an abstract of such account in Form No 6, Appendix I, submitted on the first day of each month to the Collector within whose jurisdiction the wholesale vend is carried on.—

Form of Account

1	2	3	4	5	6	7	8	9
Date.	Quantity of <i>bháng</i> in store yesterday.	Quantity of <i>bháng</i> received from warehouse or from cultivator or owners to day	Total quantity of <i>bháng</i> to be accounted for	Quantity of <i>bháng</i> sold.	Quantity of <i>bháng</i> remaining in store	Detail of sales shown in column 5		
						Name of purchaser	Address of purchaser	Quantity of <i>bháng</i> sold

12th —He shall pay to Government in advance the sum of Rs _____ annually during the currency of his license.

13th.—This license shall have effect from _____ to the _____, and unless renewed by special order of the Collector by the _____ day _____ (being seven days from the expiration of the period for which it was granted), shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector

Provided, in the event of any sales being made by the said _____ between the _____ (the date on which it expired) and the _____, the said _____ will render himself liable to the penalties prescribed in section 49, Act XII of 1896.

Signature _____.

FORM No 28

Bond for exportation of gánja from Naugaon to the United Provinces without payment of duty in Bengal.

Collector

Know all men by these presents that we _____ of _____ and _____ of _____ are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rupees _____ to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators, and representatives by these presents.— Sealed with our seals dated this _____ day of _____ 19 _____.

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rupees _____, being the full amount of duty payable to the Secretary of State for India at current rates for _____ maunds _____ sérs _____ chattaks of *gánja* for the removal of which free of duty from Naugaon in the district of Rájshahi to the bonded warehouse at _____ in the United Provinces a pass has been issued by the Collector of _____, and whereas the said bounden have agreed to lodge the aforesaid _____ maunds _____ sérs _____ chattaks of *gánja* within _____ days in the said warehouse, or in default thereof to pay to the Secretary of State for India in Council at the treasury at _____ Rupees _____, being a sum equal to the amount of duty payable on the said *gánja* And whereas the said _____ have also agreed to pay a further duty at the above-mentioned rate on any excess or deficiency in quantity or difference in kind which may be found on examination of such *gánja* at _____ And whereas the said _____ has agreed to become a surety for the due performance by the said _____ of the said agreement.

Now the condition of the above written obligation is such that if the above bounden , their or his heirs, executors, administrators or representatives, or some or one of them do and shall within days from the date of his obligation lodge the above-mentioned *gánja* in the said bonded warehouse and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said *gánja* and all duty agreed to be paid by the said to the said Secretary of State, then the bond shall be null and void otherwise it shall remain in full force and virtue.

Signed, sealed and delivered.

Collector.

Signed, sealed and delivered.

FORM No 29.

Bond for exportation of gánja from Patna to the United Provinces without payment of duty in Bengal

Collector.

Know all men by these presents that we of and of are jointly and severally held and firmly bound unto the Secretary of State for India in Council his successor in office or assigns in the sum of Rupees to be paid to the Secretary of State for India in Council his successors in office or assigns for which payment well and truly to be made we jointly and severally bind ourselves and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators and representatives by these present Sealed with our seals dated this day of 19 .

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rupees , being the full amount of duty payable to the Secretary of State for India at current rates for maunds sérs chattaks of *gánja* for the removal of which free of duty from Patna to the bonded warehouse at in the United Provinces a pass has been issued by the Collector of ; and whereas the said bounden have agreed to lodge the aforesaid maunds sérs chattaks of *gánja* within days in the said bonded warehouse, or in default thereof to pay to the Secretary of State for India in Council at the treasury at Rupees , being a sum equal to the amount of duty payable on the said *gánja* and whereas the said have also agreed to

pay a further duty at the above-mentioned rate on any excess or deficiency in quantity or difference in kind which may be found on examination of such *gánja* at . And whereas the said has agreed to become a surety for the due performance by the said of the said agreement Now the condition of the above-written obligation is such that if the above bounden their or his heirs, executors, administrators or representatives or some or one of them do and shall within days from the date of his obligation lodge the above-mentioned *gánja* in the said bonded warehouse and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said *gánja* and all duty agreed to be paid by the to the Secretary of State, then the bond shall be null and void otherwise it shall remain in full force and virtue

Signed, sealed and delivered.

Collector.

Signed, sealed and delivered.

Forms of registers, licenses, passes, &c., prescribed for use in the administration of the revenue from opium.

Number	Description of forms.	Rule by which prescribed	Printed at page—
1	Register of daily receipts, issues and balances of opium under double locks in the <u>Treasury</u> at— Sub-treasury	431(8)	96A
2	Register of daily sales of opium under single lock in Treasury at—	431(9)	97A
3	Register of daily sales and issues of opium to licensed vendors	433(1)	98A
4	Register of monthly sales and issues of opium to licensed vendors	433(2)	98A
5	Pass for transport of opium from one district to another or from one tahsil to another tahsil in the same district when leased to different farmers	375	99A
6	Pass for export of opium from the United Provinces into any foreign state or into another province	396	100A
7	Opium shop pass book . . .	382	101A
8	Pass for possession of opium produced out of India or intoxicating drugs prepared therefrom free of duty	436	101A
9	Permit to licensed druggist . . .	436	102A
10	Lease for farm of opium or intoxicating drugs or poppy heads and its counterpart	8, 436	103A
11	License for retail vend of opium or poppy heads granted by a farmer	8, 436	105A
12	License for retail vend of opium or poppy heads granted by the Collector	8, 436	107A
13	License for retail vend of opium by treasurer or his agents	436	110A
14	Opium Indent . . .	430	111A
15	Druggist's permit for manufacture and wholesale vend of preparations of opium	407	112A

FORM No 1.

Register of daily receipts, issues and balances of opium under double locks in the $\frac{\text{Treasury}}{\text{Sub Treasury}}$ at _____.

Date.	Balance in hand this day	Received			Total columns 2 and 5	Issues.			Balance column 6 minus column 9.
		From Opium Agent	From other sub treasuries or	Total		To single lock	To sub treasuries or to other treasuries	Total	
1	2	3	4	5	6	7	8	9	10
Total for month									

N B—All opium issued from Sub Treasuries to farmers, licensed vendors, &c, will be from double locks. In column 7 the heading "to single lock" should accordingly be altered to farmers, licensed vendors, &c, in the case of Sub Treasuries.

FORM No. 2.

Register of daily sales of opium under single lock in treasury _____ at _____.

Date and month	Quantity of opium in store from yesterday	Quantity of opium received this day from double lock	Total quantity to be accounted for	Quantity sold this day	Quantity left in store
1	2	3	4	5	6
Total for month					

Register of daily sales and issues of opium to licensed vendors.

Name of shop	Tahsil	Amount of license fees
Name of licensed vendor	District	Name of other shops held by this licensed vendor

[illegible]

Register of monthly sales and issues of opium to licensed vendors.

[illegible]

FORM NO. 12

Pass for transport of opium from one district to another or from one tahsil to another tahsil in the same district when leased to different farmers

No.	Date	No.	Date	No.	Date
1	Name of district or tahsil from which transported.	1	Name of district or tahsil from which transported	1	Name of district or tahsil from which transported
2	Name of consignor	2	Name of consignor	2	Name of consignor
3	Name of consignee	3	Name of consignee	3	Name of consignee
4	Destination	4	Destination	4	Destination
5	Name of person in charge during transit	5	Name of person in charge during transit	5	Name of person in charge during transit.
6	Time within which the transport is to be effected	6	Time within which the transport is to be effected	6	Time within which the transport is to be effected
7	Date of despatch	7	Date of despatch	7	Date of despatch
8	Number of packages	8	Number of packages	8	Number of packages
9	Weight of each package	9	Weight of each package	9	Weight of each package

Signature.

Signature.

Signature.

FORM No. 6.

Pass for export of opium from the United Provinces into any foreign state or into another province.

No.	Date.	No.	Date.	No.	Date.
1	Name of district from which issued	1	Name of district from which issued	1	Name of district from which issued.
2	Name of consignor	2	Name of consignor	2	Name of consignor.
3.	Name of consignee	3	Name of consignee	3	Name of consignee.
4	Destination	4.	Destination	4.	Destination
5	Name of person in charge during transit	5	Name of person in charge during transit...	5	Name of person in charge during transit.
6	Time within which transport is to be effected.	6.	Time within which transport is to be effected	6.	Time within which transport is to be effected
7	Number of packages	7	Number of packages	7	Number of packages
8	Date of despatch	8	Date of despatch	8	Date of despatch
9.	Weight of each package	9	Weight of each package	9	Weight of each package

Signature.

Signature.

Signature.

FORM No 7.

Opium Shop Pass-book.

Name of shop_____.

Name of vendor_____.

1	2	3	4	5
Date	Quantity of opium purchased	Price paid	Time allowed for removal of opium to shop	Signature of treasurer or his agent or of farmer

FORM No 8

Pass for the possession of opium produced out of India or of intoxicating drugs prepared therefrom free of duty.

No

Be it known that

is hereby authorized by the Collector of _____ to have in his possession, free of duty, opium produced out of India, or intoxicating drugs prepared therefrom, in the districts of _____

for the personal use of himself and his attendants from the date of this pass to the _____ day of _____

It is required of the holder of this pass, as a condition of this pass remaining in force, that he duly and faithfully perform and abide by the following articles —

1st —That he do not transfer this pass to any other person

2nd.—That he do not at any time possess more than _____ weight of opium produced out of India, or of intoxicating drugs prepared therefrom. That he do not manufacture madak or chandu from such opium.

3rd.—That he do not sell to any one opium or intoxicating drugs

4th.—That he at once produce his pass for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act

5th —That on the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or

by the rules made thereunder, this pass may be cancelled by the Collector

DISTRICT,

Dated

19

Collector

N B—This pass must be returned to the Collector granting it on the expiry of the term for which it is granted.

FORM No 9.

Permit to licensed Druggist.

District

Number of permit in register

Name of Druggist

Locality of shop

Be it known that _____, resident of _____,

is hereby authorized by the Collector of _____ to sell by retail opium, not being preparations used for smoking, intoxicating drugs and poppy-heads, *bond fide* as medicine and to use the same *bond fide* in medical preparations or prescriptions at the premises _____ called or styled _____, upon the following conditions —

1st —That he pay to Government in advance a fee of one rupee for the year or for any broken period thereof

2nd —That he do not transfer this permit to any other person

3rd —That he sell or use opium, intoxicating drugs or poppy-heads only in the premises for which this permit is granted, and that he do not sell or use opium, intoxicating drugs or poppy-heads in any other place without another separate permit.

4th —That he purchase all the opium or poppy heads to be sold or used under this permit from a Treasury or Sub-Treasury or from a farmer or licensed vendor, that all such opium and poppy heads be brought to the premises under passes granted by the Collector, and that he do not receive or have in his possession opium or poppy-heads obtained otherwise

5th —That he do not sell opium, intoxicating drugs or poppy-heads otherwise than for *bond fide* medicinal purposes; and that he do not sell more than three tolas weight of opium or of an intoxicating drug nor more than five sérs weight of poppy-heads to any person at one time

6th —That he do not have more than one sér weight of opium or of an intoxicating drug nor more than ten sérs weight of poppy-heads in his possession at one time

7th —That he do not store any opium, intoxicating drug or poppy-heads to be sold or used under this permit in any premises other than those named therein

8th —That he at once produce his permit and correct account for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior

in rank to a peon or constable, empowered under section 14 of the Opium Act, and that he do not prevent any such officer from entering his premises at any hour of the day or night

9th.—That on the infringement of any of the above articles or any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this permit may be cancelled by the Collector, and he shall not be entitled to the refund of the fee payable under the permit which he has paid in advance

DISTRICT,

}

Collector

Dated

FORM No 10

Lease for farm of opium or intoxicating drugs or poppy-heads and its counterpart.

District

Name of farmer

Limits of farm

Be it known that the duties leviable on the retail of

have been let in farm to , a resident of ,
pargana , district of , for the
term of , commencing from the 1st October
19 and ending with the 30th September 19 , upon the fol-
lowing conditions —

Counterpart
of the will
be signed by
the farmer
and deposited
in the
Collector's
office

1st—That the said A. B shall pay to Government the sum
of Rs. in the following instalments —On the 1st
October rupees , being the first instalment
(in addition to Rs. , being one-sixth of the annual
payment, which, if it be not intermediately forfeited for default
or breach of some other condition of this lease, shall be set off
against the 11th and 12th instalments)

Rs		Rs	
On the 1st November	..	On the 1st April	..
Ditto December	..	Ditto May	..
Ditto January	..	Ditto June	.
Ditto February	..	Ditto July	.
Ditto March	.		

(Note —In cases where Government Promissory Notes or Railway Shares have been deposited as security, the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments)

2nd—That the one-sixth of the annual payment made at the close of the auction under the last preceding section, shall, in the event of default or breach of any other condition of this lease, not be reclaimable by the lessee

That it shall be competent to the Collector on cancelment of the license and forfeiture of the deposit to re-sell the lease at the risk of the lessee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the lessee as if it were an arrear of land revenue

Note —If Government Promissory Notes or Railway Shares have been deposited, the following shall be substituted for the first preceding clause

That, in the event of default or breach of any other condition of this lease, the Promissory Notes or Railway Shares deposited as security shall vest in Government and shall not be reclaimable by the lessee

N B—When the period of lease exceeds one year, a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year; or if Promissory Notes or Railway Shares have been deposited as security, they must remain so deposited until the period of the lease shall expire

3rd—That no shops, other than those specified in the list annexed, shall be licensed by the said———, and that the site of no shop shall be changed without the written permission of the Collector or Officer in charge of Excise

4th—That the said A. B shall grant no license to a minor, female, or eunuch

5th—That the said———shall make it a condition of all licenses granted by him that the consumption of madak or chandu or opium in any form shall not be permitted at the licensed shop or on any other premises in the occupation of the licensee

6th—That the said———shall file in the Collector's office, on or about the 5th October, 5th January, 5th April and 5th July, lists in the form subjoined of all licensees granted by him which may be in force on those dates —

1	2	3	4	5	6	7
Date.	Name of farmer	Limits of farm.	Name of licensee	Date of license	Location of shop.	Date of order of Collector or Officer in charge of Excise authorizing grant of license for the shop.

7th—That a license in Form No 11 shall be given by the said———and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him

8th—That the said———shall give immediate information to the Collector or Officer in charge of Excise of any breach of the law or rules relating to Excise that he may know, or have reason to believe, to have been committed by any person holding from him a license for retail sale

9th—That the said———shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold and the balance remaining in store at the end of the day, and shall submit an abstract of

such account in Form No 8, Appendix I, on the 1st day of each month to the Collector:—

1	2	3	4	5	6	7	8	9
Date.	Quantity remaining in store yesterday.	Quantity received from the Treasury to-day	Total quantity to be accounted for	Quantity sold to retail vendors.	Quantity remaining in store	Detail of the sales shown in column 5		
						Name of licensee (a)	Locality of shop (b).	Quantity sold (c).

(Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 422, clause (3) of the opium rules.)

District
Dated

Collector

FORM No. 11.

License for retail vend of opium or poppy-heads granted by a farmer

District

Number of license in register.

Name of retailer.

Locality of shops.

Be it known that _____, resident of pargana _____, district of _____, is hereby authorized by the farmer of _____, to sell opium by retail at _____ in _____, from the date of this license to the _____ day of _____ 19____, upon the following conditions.—

1st—That he will pay to the farmer _____ a monthly duty of _____

2nd—That he may purchase all the opium he may require direct from the farmer _____ and not from any opium vendor

3rd—That he will retail opium only in the shop for which this license is granted

4th—That, except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time except under a special order granted under Rule 87, Part I, Excise Manual.

5th—That he will not permit the consumption of opium in any form in his shop or on any other premises in his occupation

6th—That he will not adulterate the opium sold by him

7th—That he will not receive any wearing apparel or other goods in barter for opium.

FORM No 12.

License for retail sale of opium by shopkeepers, issued by
Collector, _____

No. _____

Name of licensee, _____

Name of retailer, _____

Locality of shop, _____

Be it known that _____ resident of _____, purveyor _____, district of _____, is hereby authorized by the Collector of _____, to sell opium by retail at _____, in _____ from the date of this license to the _____ day of _____ 19____, upon the following conditions:—

1st.—That he will pay to Government a monthly duty of _____.

2nd.—That he will sell no opium but such as he may purchase from a Government treasury or sub-treasury, and that he will not receive or have in his possession opium obtained otherwise.

3rd.—That he will retail opium only in the shop for which this license is granted.

4th.—That, except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time except under a special order granted under Rule 87, Part I, Excise Manual.

5th.—That he will not permit the consumption of opium in any form in his shop or on any other premises in his occupation.

6th —That he will not adulterate the opium sold by him

7th —That he will not receive any wearing apparel or other goods in barter for opium

8th.—That he will not open his shop or make sales therein before sunrise, that he will not keep it open or make sales therein after _____, and that he will not harbour any person therein during the night.

9th —That the business covered by this license shall not be sub-let or transferred, nor shall any salesman be employed therein, without the express sanction of the Collector or Officer in charge of Excise. The name of any such salesman shall be endorsed on this license

10th —That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

11th —That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription, in legible characters, in the vernacular language —

(NAME OF VENDOR)

"Licensed to retail Opium"

12th —That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store —

Date,	Quantity of opium in store yesterday	Quantity of opium received this day and whence re- ceived,	Total quantity to be accounted for	Quantity sold this day	Quantity left in store
1	2	3	4	5	6
	M s c.	M s c	M s c	M, s c	M s. c

13th —That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

14th.—This license shall have effect from the _____ day of _____ to the _____ day of _____, and unless renewed by order of the Collector by the _____ day of _____, being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector.

15th.—This license may be recalled by the Collector—

- (a) for default of punctual payment of the duty stipulated to be paid in clause 1,
- (b) for violation of any of the conditions specified in this license,
- (c) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes the licensee-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so, should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (a), (b), and (c), he shall give fifteen days' previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

16th.—This license may be surrendered by the licensee-holder on his giving one month's notice to the Collector and paying such fine, not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed, as the Collector may adjudge; should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

17th.—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed.

18th.—That it shall be competent to the Collector on cancellation of the license and forfeiture of the deposit to re-sell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the re-sale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue.

DISTRICT

Dated

}

Collector.

FORM No. 13.

License for retail vend of opium by treasurer or his agents.

_____, holding the office of _____, in the service of Government at _____ in the district of _____, is hereby authorized to retail opium subject to these conditions —

1st.—That he will only sell opium supplied from a Government treasury or sub-treasury.

2nd.—That he will sell opium only for ready money and between the hours of _____ and _____.

3rd.—That he will sell opium at the rate of one rupee a sér more than the price paid by him to Government.

4th.—That all sales shall be duly registered in a book kept for that purpose.

5th.—That he will not permit the consumption of opium in any form in his shop or on any other premises in his occupation.

6th.—That, except to a licensed druggist holding a special licence from the Collector, he will not sell more than three tolas of opium to one person at one time except under a special order granted under Rule 87, Part I, Excise Manual.

7th.—That this license is issued under all the conditions prescribed in the Opium Act, 1878, and in the rules made under section 5 thereof.

DISTRICT

Dated

}

Collector.

FORM No. 14.

19 .

Opium Indent

District.	Balance on 1st June 19	Quantity passed on indent for current year.*	Total columns 2 and 3.	Sales from 1st June 19 to 31st December 19 .	Probable sales during remaining five months of the year.	Total columns 5 and 6	Quantity indented for	
1	2	3	4	5	6	7	8	9
	M. s	M. s	M. s	M. s	M. s	M. s	M. s	

Intimation will be given by the Opium Agent.

FORM 15.

Druggist's permit for manufacture and wholesale vend of preparations of opium

Be it known that _____, residents of _____, are hereby authorized to manufacture, and sell wholesale, preparations of opium and to purchase Government opium in quantities exceeding three tolas for that purpose subject to the following conditions —

1st —That they manufacture and sell preparations of opium only in the factory for which this permit is granted.

2nd —That they purchase all the opium to be used under this permit either from the Collector's office, or from a farmer or licensed vendor thereof, and that they do not receive or have in their possession opium obtained otherwise.

3rd —That the preparations of opium manufactured by them under this permit shall be sold wholesale to druggists, chemists or medical practitioners only

4th —That not more than five sérs of opium shall be purchased by them in any month

5th —That before each purchase the refuse remaining after the manufacture of the preceding purchase shall be delivered to the Officer in charge of Excise for destruction

6th —That they shall produce this permit and accounts for inspection, on the demand of any Excise officer empowered under section 14 of the Opium Act, and that they shall permit any such officer to enter their premises at any hour of the day or night.

7th —That on the infringement of any of the above conditions or of any condition imposed by the Opium Act, 1878, or by the rules made thereunder, this permit may be cancelled and the stock of unmanufactured opium confiscated by the Collector.

This permit shall remain in force from _____ to _____.

District _____

Date _____

}

Collector.

APPENDIX H

113A

Forms of miscellaneous registers, passes, &c , of general application

Number	Description of registers and forms	Rule by which prescribed	Printed at page
1	Register of sales and demands for the year ..	53	114A
2	Ditto licenses granted under the fixed fee system	73	115A
3	Register of shops sanctioned for the sale of excisable articles under each branch of the revenue	78	115A
4	Register of Excise receipts . . .	449	116A
5	Ditto distillery apparatus	604	117A
6	Stock book of Excise forms . . .	612	117A
7	Excise ledger	443	118A
8	Ordinary inspection book .. .	182	119A
9	Special inspection book . . .	183	119A
10	Settlement record of all shops or farms to be sold under each branch of Excise revenue under the auction system	45(4)	119A
11	Receipts for security deposit . . .	45(5)	120A
12	Special pass for country spirits, tarr, drugs, opium and preparations thereof	88	120A
13	District Excise Note Book	89	121A—130A
14	Tour Diary of Excise Inspectors	557	131A
15	Pass for possession of confiscated article sold by auction	478	131A
16	Register of miscellaneous excise demand and receipts	447	132A
17	Conservancy Fund Account	174(6)	133A

FORM No. 1.

Register of sales and demands for the year

Serial number	Tahsil	Pargana	Name of shop	Name of licensed vendor	Annual fee.	Instalments due.			Payments					Remarks
						In advance.	Within the year		In advance	Within the year	No and date of Treasury receipt	Balance.		
							Month.	Amount						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Bareilly	Bareilly	Fatehpur	Ram Baksh	180	Rs a. p 30 0 0	October November December January February March April May June July	Rs. a. p 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0	Rs. a. p 30 0 0	Rs a. p .. 15 0 0 5 0 0 10 0 0 Nil 20 0 0 10 0 0 16 0 0 15 0 0 15 0 0 15 0 0 15 0 0 15 0 0	23 8 03 4-11 03 6-11 03 1-1-04 7-1-04 8-2-04 4-3-04 4-4-04 2-5-04 6-6-04 8-7-04	Nil Nil 10 0 0 Nil 15 0 0 10 0 0 Nil. Nil. Nil. Nil. Nil. Nil. Nil.		

N B —The entry should be departmental, the order being that proscribed by rule 53, and a separate page being allotted to each shop

FORM No. 2.
Register of licenses granted under the fixed fee system.

Serial number	Tahsil	Pargana	Name of shop or number of still in distillery	Name of holder of shop, still or license	Period of license	Amount of fee for period in column 6	Amount of fees paid		No and date of treasury receipt for payment	Remarks
							In advance before commencement of year	During the year		
1	2	3	4	5	6	7	8	9	10	11
1	Bareilly	Bareilly ..	Fatehpur.	Kam Baksh	One year...	Rs a. p	Rs a. p	Rs a. p	No	Date
						32 0 0	8 0 0	8 0 0	16	20-9 02
								8 0 0	43	11 12 02
								8 0 0	50	27 8 03
								8 0 0	47	28 6 03

N.B.—The entries should be departmental, a separate page being allotted to each shop

FORM No 3

Register of shops sanctioned for the sale of excisable articles under each branch of the revenue.

Serial number.	Tahsil	Pargana	Name of shop	Remarks
1	2	3	4	5

N.B.—The entries should be departmental, and separate pages allotted for each kind of shop

FORM No. 4.

Register of Excise Receipts

[illegible]

FORM No 3

Register of distillery apparatus

Serial number	Description.	Date of receipt in distillery	Condition	Date of return to sadr office	Condition.	Remarks
1	2	3	4	5	6	7

FORM No. 6.

Stock Book of Excise forms.

Date	Number received	Number issued	Balance	Department to which issued.	Purpose for which issued	Signature of persons receiving
1	2	3	4	5	6	7

FORM No. 7.

Excise Ledger

Serial num- ber	Locality of shop	Name of licensee or lessee	Total amount	Instalments due			Number corro- sponding with that of serial and date	For what month payment is made	Amount paid		Total pay- ments up to date	Balance due	Remarks		
				In advance	Within the year										
					Month	Amount.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	Fatehpur	Ram Baksh.	Rs. 180	Rs a. p. 30 0 0	...	Rs a p	8 23 8 03	Advance depo- sit	Rs a p	Rs a p	Rs a p	Rs. a. p	.		
						..			30	..	30 0 0				
						15 0 0			3 10 01	October	..			15 0 0	15 0 0
						15 0 0			4-11 03	November	...			5 0 0	50 0 0
						15 0 0			6 11-03	..	10 0 0			60 0 0	..
						15 0 0			..	December	...			..	60 0 0
						15 0 0			4-1 01	January	..			20 0 0	80 0 0
						..			7 10 1	..	..			10 0 0	90 0 0
						15 0 0			8 2 01	February	..			15 0 0	105 0 0
						15 0 0			4-3 01	March	...			15 0 0	120 0 0
						15 0 0			4 4 01	April	..			15 0 0	135 0 0
						15 0 0			2 5 01	May	..			15 0 0	150 0 0
15 0 0	6-6 04	June	...	15 0 0	165 0 0										
15 0 0	8 7 01	July	...	15 0 0	180 0 0	.									

Norm.—Column 12 will be totals of columns 10 and 11.

FORM No 8
Ordinary Inspection Book.

Date of visit	Remarks of the visiting officers
1	2

FORM No. 9
Special Inspection Book

Remarks by the Commissioner of Excise	Remarks and orders by the Board of Revenue
1	2
I —Buildings— (a) Enclosure wall and surroundings .. . (b) Stillsheds .. . (c) Fermenting sheds .. . (d) Store rooms .. . (e) Quarters of staff and guard .. . (f) Drainage .. . II —Water supply— (a) Source and nature of lift .. . (b) Feed and waste channels .. . III —Conservancy— IV —Process of manufacture— (a) Materials and fuel (b) Method of fermentation .. . (c) Method of distillation .. . (d) Quality and strength of liquor .. . V —Servants— (a) Employed by Government (b) Paid by distillers for general distillery work .. . (c) Private servants of distillers VI —Revenue VII —Miscellaneous	

FORM No. 10.

Settlement record of all shops or farms to be sold under each branch of excise revenue under the auction system.

Serial number	Tahsil	Pargana	Name of shop or farm	Name of licensed vendor	Amount of fee offered	Signature of auction purchaser	Date of issue of license	Remarks.
1	2	3	4	5	6	7	8	9

N.B —The entries shall be departmental and separate pages allotted for each branch of the revenue The entries shall be made afresh each year.

FORM No 11

Receipt for security deposit

Received from _____, son of _____,
 resident of _____ Rs _____ as security for $\frac{\text{shop}}{\text{still}} \frac{\text{farm}}$
 No _____ in the sale list This deposit has been accepted sub-
 ject to the sale being sanctioned by the Commissioner of Excise
 or the Board of Revenue, as the case may be If the sale be not
 sanctioned the money will be returned. The acceptance of this
 payment does not give the depositor a claim to the $\frac{\text{shop}}{\text{still}} \frac{\text{farm}}$.

DISTRICT, } *Officer in charge of Auction*
Dated . } *Treasurer.*

FORM No. 12.

*Special pass for country spirits, tãri, drugs, opium and
 preparations thereof.*

No Date

Name and caste of applicant.

Place of residence

Date on which the articles covered by this pass are required.

Locality where the spirits, &c, will be consumed.

Quantity applied for

Country spirits

Tãri

Drugs.

Opium

Name of shop from which supplied.

Name of licensed vendor

Name of pargana

Designation of Officer granting pass.

FORM No. 13.

District Exercise Note Book.

TABLE A—General Statistics of area and population.

Area in square miles	Population						Number of towns			
	Of district			Of urban area			Of rural area			
	Hindus.	Muhamma- dans	Others	Total	Hindus.	Muhamma- dans	Others	Total	Between 5,000 and 10,000 inhabit- ants	Between 10,000 and 25,000 in- habitants
	2	3	4	5	6	7	8	9	10	11
1									14	15
									Between 25,000 and 60,000 in- habitants.	16
									Above 60,000 in habitants	17

17A

N B.—Under urban area should be included all towns with over 10,000 inhabitants, as well as all towns in which a Municipal Act is in force

NOTES

TABLE B.—Country spirits—Distillery system.

Year	Number of shops		License fees		Consumption in gallons			Still-head duty		
	Wholesale.	Retail	Wholesale.	Retail	At 25 U P	At L P.	Total in terms of London Proof	District rate		Total still head duty on consumption
	2	3	4	5	6	7	8	At 25 U P	At L P.	
	1							9	10	11
Average of five preceding years										

Notes,

FORM No 13—(continued).
TABLE B-I.—Country spirits—Distillery system.

Year	Urban area				Rural area				Whole district			
	Consumption in L. P. Gallons	Consumption per 10,000 of popu- lation	Licence fees	Incidence of li- cense fees per gallon	Consumption in L. P. Gallons	Consumption per 10,000 of popu- lation	Licence fees	Incidence of li- cense fees per gallon	Consumption in L. P. Gallons	Consumption per 10,000 of popu- lation	Licence fees.	Inclusive of licenso fees per gallon
1	2	3	4	5	6	7	8	9	10	11	12	13
Average of five pre- ceding years.												

Notes

TABLE B-II.—Country spirits—Distillery system.

Shops.	Average of five preceding years		1897 98.		1898 99		1899 1900		1900-1901		1901-1902		1902-1903		1903-1904		1904-1905		1905 1906		1906-1907.	
	Licence fees.	Gallons L P	Licence fees.	Gallons L P	Licence fees	Gallons L P	Licence fees.	Gallons L P	Licence fees	Gallons L P	Licence fees	Gallons L P	Licence fees	Gallons L P	Licence fees	Gallons L P	Licence fees	Gallons L P	Licence fees	Gallons L P	Licence fees	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Notes.

FORM No. 13—(continued).
TABLE B-III.—Country spirits—Distillery system (Distillery Districts only).

Year.	Stillis licensed.		Distillery fees	Total outturn		Still-head duty	Issues to district.		Exports		Imports	
	Whole year	Broken periods.		25 U P	L. P.		25 U P	L. P.	25 U P	L. P.	25 U P	L. P.
	2	3	4	5	6	7	8	9	10	11	12	13
1												
Average of five preceding years.												

NOTES.

TABLE B-IV.—Country spirits—Distillery system

District	Imports from districts of—												Exports to districts of—											
	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P	25 U P	L P
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Strength																								
1																								
Year																								

NOTES.

FORM No. 13—(continued).
TABLE B-V—Country spirits—Distillery system.

Year	Malua			Shua		Country spirits (excluding still head duty)		
	Highest price per maund	Lowest price per maund	Average price per maund	Highest price per maund	Lowest price per maund	Average price per maund	Average cost to distillers	
							Per gallon L P	Per gallon 25 U P
1	2	3	4	5	6	7	8	9
Average of five preceding years							10	11

NOTES.

TABLE C.—Country spirits—Outstill system

Year	Area of outstill tract	Population of outstill tract	Number of stills permitted	Number of stills actually licensed	Total license fees
1	2	3	4	5	6
Average of five preceding years					

NOTES

FORM No. 13—(continued)
TABLE D—Country spirits—Farming system.

Year.	Area of farming tract.	Population of farming tract.	Number of separate farms	Number of shops permitted	Number of shops actually opened.	Total license fees.
1	2	3	4	5	6	7
Average of five preceding years						

NOTES

TABLE E.—European Liquor

Year	Number of wholesale licenses.	Number of ordinary retail licenses			Number of special licenses				License fees
		Whole year.	Part of year	Total	Hotels	Railway refreshment rooms	Bar	Auctioneers	Total
1	2	3	4	5	6	7	8	9	10
Average of five preceding years									11

NOTES.

FORM NO 13—(continued).

[illegible]

NOTES.

TABLE G—Hemp Drugs

[illegible]

NOTES

FORM No. 13—(continued).
TABLE J.—Country fermented liquor.
(Tél, Samlhi, Darbhara, &c.)

Year.	Number of farms of right of retail vend.	Number of retail shops	Number of trees tapped (in tree tax districts only)	License fees	Remarks.
1	2	3	4	5	6
Average of the preceding years					

NOTE.

TABLE K.—Mall liquor.

(For Brewery Districts only)

Year	Number of breweries licensed.	Total issues in gallons	Total duty.	Remarks.
1	2	3	4	5
Average of five preceding years				

NOTE.

FORM No. 13—(continued).

TABLE H—Drug warehouse transactions.

Year	Quantity of drugs issued in sérs						Number of districts to which issues made.	Total duty collect- ed	Total warehouse dues
	Ganja			Charas.					
	Bengal	Other	Central Asian	Nepálése	Kumann				
1	2	3	4	5	6	7	8	9	

NOTES

TABLE I—Opium

Year	Average of five pre- ceding years										
	1	2	3	4	Opium issued in sérs		7	8	9	10	11
	Number of farms of right of retail vend.	Number of retail non official ven- dors	Number of official venders.	To official vend ors	To non-official venders	District rate at which opium is issued	Licence fees.	Incidence of licence fees per sért on non official vend	Proceeds of sale of opium from treasury.	Area in acres of opium cultivation in the district	

Average of five preceding years

NOTES.

FORM No 14.
Tour Diary of Excise Inspectors

Place.	Wholesale or retail shop or still, &c, visited	Date of arrival and departure from each place visited		Brief particulars of work done each day
		Date of arrival	Date of departure	
1	2	3	4	5

FORM No 15
Pass for possession of confiscated article sold by auction

1		2	
Name of district	Name of district		
Number of pass	Number of pass		
Date	Date		
For having in possession	For having in possession		
of	of	from	19
to	to	19	
Officer in charge of Excise.		Officer in charge of Excise.	

FORM No. 16.

Register of Miscellaneous Excise demands and receipts.

Serial number	Particulars of order, date, name of officer and abstract of order	Manner and date of compliance with order	Amount for realization	Amount realized	Number and date of Treasury Receipt.	Balance	Remarks
		3	4	5	6	7	
1	Mr X, Officer in charge of Excise on 15th April 1902, in K E v Khuda Baksh, confiscated two pipes made for smoking, 1 set scales and weights, and directed that they be sold after expiry of period of appeal.	Auctioned by Nazir on 3rd June 1902 Rs. a p 1 pipe . 0 8 3 1 do . 0 7 0 1 set scales and weights, 0 14 0 Total 1 13 9 Auction sanctioned by Officer in charge of Excise on 3rd June 1902	Rs. a p 1 13 9	Rs. a p 1 13 9	15 3rd June 1902.	Nil	8
2	Mr X, Officer in charge of Excise on 14th May 1902, directed that a fine of Rs 2 be imposed on Ram Sahai, licensee of a country liquor shop, for failure to return <i>rawana</i>.	...	2 0 0	1 0 0	17 15th May 1902 43 21st May 1902	Rs. 1 Nil	

*Forms of periodical and other returns to Collectors,
Commissioner of Excise, &c, &c*

Number	Description of forms	Rule, &c, where prescribed	Printed at page
1	Statement of sales of country spirits by wholesale vendors of country spirits	68	139A
2	Statement of issues of country spirits to shops under the distillery system	180(b)	139A
3	Statement of issues of country spirits from warehouse.	231(17)(l)	140A
4	Statement of sales of hemp drugs by farmers	Condition of license	141A
5	Statement of sales of <i>ganja</i> and <i>charas</i> by wholesale vendors	"	142A
6	Statement of sales of <i>lhang</i> by wholesale vendors other than farmers.	"	143A
7	Statement of sales of <i>lhang</i> <u>by cultivators of</u> <u>hemp plant</u> <u>by collectors of spontane</u> <u>ously grown</u>	279, 284	143A
8	Statement of sales of opium by farmers	Condition of license	144A
9	Statement of receipts, issues and balances of opium, and duty realized at the treasury	493	144A
10	Statement of receipts, issues and balances of opium at the sub treasury	493	145A
11	Statement of sales of opium to farmers and licensed vendors from the sub-treasury	433	145A
12	Statement of exports from one district to another during the month	433	146A
13	Statement of drugs warehouse dues	333	146A
14	Statement of demands, collections and balances of license fees for the month	448	147A
15	Statement of accounts by licensed brewers for the quarter	146	147A
16	List of licences for retail sale of country spirits, drugs and opium under the farming system	Condition of license and rules 346 and 422(4)	148A
17	Statement showing deposits, withdrawals and balances of <i>ganja</i> in the warehouse	334	149A
18	Statement showing deposits, withdrawals and balances of <i>charas</i> in the warehouse.	334	150A
19	Detailed list of licenses granted by Tahsildar for the cultivation of hemp plant during the year	276	150A
20	Statement of area actually under hemp cultivation during the year	278	151A
21	Statement of breweries in operation in the United Provinces during the year	497, 537	151A
22	Nominal roll of villages in which poppy cultivation is permitted	497	152A
23	Statement of issues of country spirits, drugs, and opium to shops in each tahsil.	498	152A
24	Statement of opium suits instituted in a sub division	498	153A
25	Statement showing fines imposed and rewards paid in opium cases	500	153A
26	Statement showing opium suits, prosecutions, &c. &c. ...	500	154A

Number.	Description of forms	Where prescribed	Printed at page
27	Statement of shops sold under the auction system	54	154A
28	Statement of shops licensed under the fixed fee system	54	154A
29	List of shops sold under the auction and fixed fee systems	54, 73	155A
30	Report of cases instituted for offences against the excise and opium laws	501	156A
31	Statement of receipts and charges for the quarter	502	157A
32	Statement showing consumption of country spirits in district under the distillery system	502	158A
33	Statement showing consumption of opium	502	158A
34	Statement showing consumption of hemp drugs	502	158A
35	Statement showing transactions of bonded warehouse for storage of drugs	502	159A
36	Statement showing demands, collections and balances of license fees for the quarter	502	160A
37	Statement of licenses granted for retail and wholesale vend of English liquor for the quarter	502	161A
38	Statement showing particulars of excise shops, the licenses of which have been cancelled and of shops resold during the half-year	85	162A
39	Statement of petty cases of opium smuggling from British and from Native States in which convictions have been recorded for the half-year	471(G)	163A
40	Indent for opium	430	164A
41	Statement of services of excise officials	565	164A
42	Budget estimates of receipts and charges	511	165A
43	Statement of officials over 55 years of age	511	167A
44	Indent for forms	608	168A
45	Statement of valuable ordnance and other Government stores	511	169A
46	Annual comparative statement of excise receipts and charges, Appendix A	511	170A
47	Annual comparative statement of consumption of country spirits, Appendix B	511	172A
48	Annual statement showing demands, collections, refunds, remissions and balances of excise revenue, Appendix C	511	173A
49	Annual return of cases under the Excise Act, Appendix D	511	175A
50	Annual return of cases under the opium laws, Appendix E	511	176A
51	Annual statistics of consumption of country spirits, license fees and incidence of license fees in urban and rural distillery tracts, Appendix F	511	177A
52	Annual statement of retail sale of opium by non official vendors, Appendix G	511	178A
53	Annual statement showing the imports of different descriptions of <i>ganja</i> and <i>charas</i> in bonded-warehouse, Appendix H	511	178A
54	Imperial Form No I	511	179A
55	Imperial Form No II	511	180A
56	Imperial Form No III	511	181A
57	Imperial Form No IV	511	182A
58	Imperial Form No V	511	183A
59	Statement showing the settlement of country spirits under the distillery or outstill system	4C	184A

Number.	Description of forms	Where prescribed	Printed at page
60	Statement showing the settlement of farms of country spirits, drugs, opium and <i>tari</i> .	46	185A
60(a)	Statement showing the settlement of <i>tari</i> shops	46	186A
61	Statement showing the settlement of opium shops	46	187A
62	Statement of receipts and charges for the year in the city of—	511	188A
63	List of excise defaulters and persons ineligible for future excise contracts	511	188A
64	List of sanctioned shops unsold at settlement	46	189A
65	Statement of excise processes issued and fees realized during the year	511	189A
66	Statement showing the wholesale prices of <i>gánja</i> at Rajshahi, in Bengal, for the month	525	190A
67	Statement showing the wholesale prices of <i>ganja</i> at the main godown at Khandwa for the month	525	190A
68	Statement showing the wholesale prices of <i>charas</i> at Hoshiarpur and Amritsar in the Panjáb for the month	525	190A
69	Statement of printing expenditure	525	191A
70	Statement of opium despatched over the section of the Indian Midland Railway line between Agra and Gwalior for the quarter	526	191A
71	Statement of opium despatched over the Rajputana-Malwa Railway through Agra for the quarter	526	192A
72	Statement of passes issued for the import of hemp drugs into the Rámpur Native State for the quarter	526	192A
73(a)	Statement of treasury receipts on account of excise during the quarter	526	193A
73(b)	Statement of treasury payments on account of excise during the quarter	526	194A
74	Statement of issues of opium from the Gházipur Opium Factory to treasuries	526	195A
75	Return of permits authorizing the passage of opium from one Native State, either in Central India or Rajputana, to another Native State in the Central India Agency	527	195A
76	Return showing the import of opium into stations on the Jhānsi-Manikpur, Jhānsi Lalitpur and Jhānsi Gwalior sections of the Indian Midland Railway	527	195A
77	Statement of receipts on account of process servers fees under XVI-A, Law and Justice	527	196A
78	List of non gazetted officers who will attain the age of 55 years, or whose extension of service after attainment of that age will expire during the next financial year	527	196A
79	Notice of wholesale prices of <i>ganja</i> and <i>charas</i>	528	197A
80	Statement showing the consumption of country spirits, excise opium and hemp drugs for the quarter	529	198A
81	Chart for excise sales	530	199A
82	Index of correspondence in the Excise Department	531	201A
83	Budget estimate for excise buildings	535	201A
84	Statement of excise receipts and charges for the year	536	202A
85	Statement A—Estimate of the probable quantity and value of stores required from England during the official year	538	203A
86	Statement B—Expenditure on stores for the official year	538	204A

Number	Description of forms.	Where prescribed	Printed at page.
87	Indent for opium .. " " " "	539	205A
88	Statement showing the quarterly distribution of opium to District Officers	539	205A
89	Consolidated indent for forms .. " "	541	206A
90	Leave statement of Excise Inspectors . . .	542	206A
91	Comparative statement showing the issues of spirits from the Rosa distillery on payment of duty or under bond	518	207A
92	Comparative statement showing the details of spirits issued from the Rosa distillery to certain provinces	518	209A
93	Comparative statement showing the issues of spirits from the Rosa distillery to districts in the United Provinces	518	210A
94	Statement of account of beer supplied duty free to the Commissariat Department through agencies for the quarter	149(4)	211A
95	Statement of remission of irrecoverable Excise balance ..	451	212A

FORM No. 1.
Statement of sales of country spirits by wholesale vendors of country spirits.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Month	Number of gallons of spirits in store on last day of preceding month.		Number of gallons of spirits received from distillery, warehouse or wholesale shops during the month		Total number of gallons to be accounted for		Number of gallons issued to retail or wholesale vendors		Number of gallons remaining in store		Details of sales shown in columns 8 and 9			
	P U P		P U P		P U P		P U P		P U P.		Name of retail or wholesale dealer.	Name and locality of shops, &c., taluq, district, pargana		Number of gallons sold

INSTRUCTION.—In column 9 the total issues to each shop should be shown in lump. The issues to his own retail shop by a wholesale vendor should also be shown in this column.

FORM No 2

Statement of issues of country spirits to shops under the distillery system

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
District, taluk and pargana	Name of shop	Licence fees for the month under report.	Issues up to the end of the month under report		Issues up to the end of the month under report		Issues for the month under report.		Details of issues during the month— columns 10 and 11—from											Increase or decrease		Remarks
			190—	190—	190—	190—	190—	190—	Distillery	Ware house	Whole- sale shop	Other districts		Difference (+) or (—) between columns 1 and 5 and col- umns 6 and 7	Difference (+) or (—) between columns 8 and 9 and 10 and 11							
			P	U P	P	U P	P	U P	P	U P	P	U P	U			U P						

INSTRUCTIONS (1) The issues to shops in the district should be shown first, those to foreign districts, subsequently, in red ink. In the latter case, column 3 will be left blank.

(2) The return should be submitted with columns 1–5, 8, 9, 12, 13 duly filled in by the 1st of the month. Other entries should then be completed by the Excise Ahlmed and should be completed by the 10th of the month.

FORM No 4
Statement of sales of hemp drugs by farmers.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31										
Month	Quantity in store at the close of last month					Quantity received from the warehouse, or from cultivators or collectors of hemp plant, or from owners of land on which the hemp plant grows spontaneously during the month.					Total to be accounted for					Quantity sold					Quantity remaining in store					Details of sales shown in columns 14 to 17														
	Ganja					Ganja					Ganja					Ganja					Ganja					To sub lessees within the farm					To other farmers and sub lessees									
	Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang		Baluchar	Pathar	Charas	Bhang		Name and address of purchaser	Baluchar	Pathar	Charas	Bhang		Name and address of purchaser	Baluchar	Pathar	Charas	Bhang	Name and address of purchaser								

INSTRUCTION.—In columns 22 to 31 the total sales to each shop within the farm and to each farmer or sub lessee outside the farm should be shown in lump.

FORM No. 5.

Statement of sales of hemp drugs (gánja and charas) by wholesale vendors of hemp drugs.

Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24														
	Quantity in store at beginning of month.				Quantity received from the warehouse during the month				Total quantity to be accounted for.				Quantity sold				Quantity remaining in store at close of the month.				Details of sales shown in columns 11 to 13.																	
Gánja.	Gánja.			Gánja			Gánja			Gánja			Gánja			Gánja			Gánja			Gánja			Gánja.		Name and address of purchaser	Charas.	Gánja	Name and address of purchaser	Gánja	Charas.	Name and address of purchaser	Gánja	Charas.	Name and address of purchaser	Gánja.	Charas.
	Baluchar	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar.	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar	Pathar	Charas	Baluchar	Pathar.	Charas.	Baluchar	Pathar	Gánja.	Baluchar	Pathar												

INSTRUCTION.—As in Form No. .

FORM No 6.

Statement of sales of *hàng* by wholesale vendors, other than farmers.

1	2	3	4	5	6	7	8	9
Month.	Quantity in store at beginning of month	Quantity received from cultivators or collectors of <i>hàng</i> or from owners of land on which the hemp plant grows spontaneously	Total quantity to be accounted for	Quantity sold.	Quantity remaining in store at close of the month.	Details of sales shown in column 5		
						Name of purchaser.	Address of purchaser	Quantity sold

INSTRUCTION—As in Form No 4.

FORM No. 7.

Statement of sales of *hàng* by cultivators of
collectors of spontaneously grown *hemp plant*

1	2	3	4	5	6
Name of Mahal, thek and pati	Name of cultivator and number of license held.	Total area cultivated in acres.	Name of purchaser and shop or farm held by him	Quantity of <i>hàng</i> purchased	Remarks
				M	
				S	C

N.B.—This form should also be used for sales of *hàng* by collectors of the spontaneous growth of the hemp plant with a verbal alteration in column 2.

FORM No. 8.
Statement of sales of opium by farmers.

1	2	3	4	5	6	7	8	9
Month	Quantity in store at the close of the last month	Quantity received from the treasury during the month	Total quantity to be accounted for	Quantity sold to retail vendors during the month	Quantity remaining in store	Name of shop	Locality of shop	Quantity sold
	M | S	M | S	M | S	M | S	M | S			M | S

INSTRUCTION.—The total sales to each shop during the month should be shown in a single entry

FORM No. 9.

Statement of receipts, issues and balances of opium and duty realized at the treasury

1	2	3	4	5	6	7	8	9	10	11	12
Quantity of opium in store at the close of last month.	Quantity received during the month from the Opium Agent	Quantity received by transfer from another district	Total quantity in store	Quantity sold to—			Total	Sales proceeds credited to Exchequer	Issued on indent to sub-treasuries	Transferred to other districts.	Balance in hand at the close of month
M | S	M | S	M | S	M | S	Non official vendors	Official vendors	Dispensaries, &c, at cost price					
	M | S	M | S	M | S	M | S	M | S	M | S	M | S		M | S	M | S	M | S

FORM No. 10.

Statement of receipts, issues and balances of opium at the sub-treasury

1		2	3	Quantity sold to—				6	7
Quantity of opium in store at the close of last month		Quantity received during the month	Total quantity in store	Official vendors		Non official vendors		Total	Balance.
				M	s	M	s		
M	s.	M	s	M	s	M	s	M	s

FORM No 11.

Statement showing sales of opium to farmers and licensed vendors from the sub-treasury

1	2	3	4	5	6
Month	Name of licensed vendor or farmer	Name of shop or farm	Locality of shop or farm.	Quantity of opium sold.	Remarks.
				M	s.

FORM No. 12

Statement of exports from one district to another during the month

Statement of exports from one district to another														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District	From		District	To	Rum and other spirits			Country spirits		Drugs				Remarks
	Distillery, bonded warehouse, &c, at	Rum			Pure spirits of wine	Methylated spirits	Proof	Under Proof	Ganja	Daluchar	Pathar	Charas	Bhang		Opium
					Gallons	Gallons	Gallons	Gallons	Gallons	M	M	M	M	M

NOTE.—This return should be prepared by the Excise Ahimad and should be despatched by the 5th of the month after compilation from Nos 1 to 11
(Columns 5-7 will be filled up by the Collector of Sháhjahánpur only, being left blank in the statements of other districts)

FORM No. 13

Statement of drugs warehouse dues

1	2	3	4	5	6	7	8	9	10	11
Date of receipt	From whom received	Registered number of pack ages	Date of deposit	Date of withdrawal	Period of retention	Dues realized	Number and date of receipt granted	Initials of officer in charge of warehouse	Number and date of treasury receipt of credit to Government.	Remarks
						Rs a. p				

FORM No 14

Statement of demands, collections and balances of license fees for the month

1	2	3	4	5	6	7	8	9	10	11	12	13
Number	Tahsil	Description of farm or license	Name of farmer or licensed vendor	Demand		Collections on account—		Balance		Total balance.	Security furnished	Action, if any, taken to realize balance
				Of month under report	Of previous month	Of month under report	Of previous month	Of month under report	Of previous month			
				Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	Rs a p.	

FORM No 15

Statement of account of the licensed brewery at _____ for the quarter

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Month	Issues from brewery				Returned unsold—issued as—				Payments				Amount secured by bond	Remarks
	Duty prepaid	Under bond for payment	Duty free direct to Com-missariat	Total issues, columns 2, 3 and 4	Duty prepaid	Under bond for payment	Duty free direct to Com-missariat	Total returned unsold, column 9	In advance in column 2	At close of quarter on issues in column 3	Total pay-ments	Refunds claimed and admitted on quantity shown in column 6		
	Gals	Gals	Gals	Gals	Gals	Gals	Gals	Gals	Rs	Rs	Rs	Rs	Rs	
October														Here explain any difference between the issues in columns 2 and 3 and the duty realized during the quarter in columns 10 and 11
November														
December														
Total for quarter														

Dated

Brewer

Certified that the accounts have been examined with the Brewery Book as required by rule 147 and have been found to be correct

147

FORM No. 16.

List of licenses under the farming system for retail sale of country spirits.

Date.	Name of farmer.	Limit of farm.	Name of licensee.	Date of license	Location of shop	Remarks.
1	2	3	4	5	6	7

N.B.—The same form should also be used for the list of licenses granted by the farmers of drugs and opium, the heading being altered

FORM No. 18.

Abstract Statement of Deposits, Withdrawals and Balances of Charas in the Warehouse at

1	2		3		4		5		6		7		8		9	
	Central Assam		Nopkheso.		Kumaun		Total.									
	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.
Particulars																
Balance at close of last quarter																
Deposited during the quarter																
Total																
Withdrawn during the quarter																
Balance in store at the close of the quarter																

FORM No. 19.

Detailed list of licenses granted by Tahsildār for the cultivation of the hemp plant during the year—.

Serial number,	Name and residence of cultivator.	Name of mahal in which fields are situate	Khasra number of field or fields to be cultivated	Area to be cultivated	Remarks
1	2	3	4	5	6

FORM No 20.

Statement of area actually under hemp cultivation during the year _____.

1	2	3	4	5	6	7
Name of village.	Name of <i>thok</i> or <i>patli</i> .	Number of field in <i>khassa</i> .	Name of licensed cultivator with father's name and residence.	Actual area cultivated		Remarks
				In village <i>baghas</i>	In acres	

FORM No. 21.

Statement of breweries in operation in _____ during the year.

Serial number	Name of town or station at which located	Year in which established	Estimated outturn in gallons of spirit liquor during the year.	Remarks.
1	2	3	4	5

N.B.—The same form is used in submitting the statement to the Commissioner of Excise and the Board.

FORM No. 22.

Nominal roll of villages in which poppy cultivation is permitted.

Revenue district	Opium Sub division.	Pargana	Name of mauza	Hamlets included	Number of licenses	Area of engagements in each license	Remarks
1	2	3	4	5	6	7	8

FORM No 23.

Statement of issues of country spirits, drugs and opium to shops in each tahsil

Serial number	Name of licensed vendor	Locality of shop	Amount of license fee	Quantity of spirits, drugs and opium issued during the month		Remarks.
				19—	19—	
1	2	3	4	5	6	7

FORM No 24.

Statement of opium suits instituted in a Sub-Division.

1	2	3	4	5	6	7	8	9	10	11
Number	Name of defendant	Residence, pargana, &c	Opium cultivator or not	Quantity of opium seized	Punishment inflicted	Rewards, if any, to informers and apprehenders	In whose court tried	Date of trial	Name of opium officer present	General remarks as to action of d. partmental officer, steps taken to ascertain from where the opium seized was produced, suggestions of officers, &c
				a	c	t				

FORM No. 25

Annual statement showing fines imposed and rewards paid in opium cases.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Offence and section of Acts	Number of persons convicted.	Amount of fine imposed	Amount of fine realized	Amount remitted on appeal	Amount of reward paid by District Officer	Amount of reward paid by orders of Board or Commissioner of District							
Sec 10, Act XIII of 1857	190 0	190 0	190 0	190 0	190 0	190 0			190 0	190 0	190 0	190 0	
Sec 19, Act XIII of 1857													
Sec 20, Act XIII of 1857													
Sec 9, Act I of 1878													
Total													

FORM No 26
Annual Statement showing opium suits, prosecutions, &c., &c

1	2	3	4	5	6	7	8	9	10	11	12	Number of persons brought to trial						Number of persons convicted						Number of persons acquitted						Remarks	22	23
												Section 10, of 1857	Section 19, Act XIII of 1857	Section 20, Act XIII of 1857	Section 9, Act I of 1878	Total	Section 10, of 1857	Section 19, Act XIII of 1857	Section 20, Act XIII of 1857	Section 9, Act I of 1878	Total	Section 10, of 1857	Section 19, Act XIII of 1857	Section 20, Act XIII of 1857	Section 9, Act I of 1878	Total						

FORM No 27
Statement of shops sold under the auction system

Serial number	Name of licensee	Locality of shop	Period for which license is granted	Amount of license fees.	Amount of license fees paid	Amount of license fees remaining outstanding
1	2	3	4	5	6	7

N B—The shops should be arranged departmentally and then alphabetically The departmental order will be, firstly, country spirits, secondly, tur, thirdly, drugs, and lastly, opium

FORM No 28
Statement of shops licensed under the fixed fee system

Serial number	Name of licensee	Locality of shop	Date of issue of license.	Period for which the license has been granted	Amount of license fees	Amount of license fees paid	Amount of license fees remaining outstanding
1	2	3	4	5	6	7	8

N B—The shops should be arranged departmentally and then alphabetically

FORM No 30.

Report of cases instituted for offences against the Excise and Opium laws.

[illegible]

NOTE.—(1) In cases of illicit manufacture of country spirits, answers should be given in column 2 to the following questions by quoting the letter against the questions only. —

- A—Is there any reason to suppose that the licensed vendor in whose circle the illicit still was found connived at the manufacture?
 B—Does the shop, within the circle of which the still was found, belong wholly or partly to a distiller, *Ismsur*, or openly?
 C—Has the shop been hitherto taking a suspiciously small quantity of duty paying liquor?
 D—Has any action been taken under section 53, Act VII of 1896?

(2) In cases against cultivators of opium, the fact of the accused being an opium cultivator should be stated in column 1 E—Has the chundakdar in whose *halqa* the illicit still was found been dismissed? If not, why not?

District.

FORM No 31

Statement of receipts and charges for the quarter ending
190 .

1	2	3
Heads of receipts and charges	Rs a p	Remarks
<i>Receipts</i>		
I — Foreign spirits, { Duty License-fees (a) Wholesale (b) Retail		*On account of this district On account of
II — Malt Liquor —		...
III — <i>Ad valorem</i> duty on Methylated spirits of wine		.
IV — Country spirits { Duty* Distillery-fees License fees (a) Wholesale (b) Retail Farming system Outstill system		. . . . . . Total
V — Toddy —		† On account of this district
VI — Opium { Duty License fees		On account of
VII — Drugs { Duty † License fees		...
VIII — Miscellaneous — Warehouse dues		.
Total
<i>Charges</i>		
1 Establishment		
2 Peons		Total
3 Temporary Establishment		
4 Fixed conveyance allowance		
5 Travelling allowance		
6 Rewards		
7 Contingencies		
8 Stationary charges		
9 Refunds		
Total		

NOTE — Differences between the quarterly issues of duty paid liquor and the realizations on account of duty in this statement should be explained here
The price of opium sold to dispensaries at cost price, i.e., Rs 880 per seer is debitable to "II Opium" and should not appear in this account
Rewards paid in opium cases are debitable to "X Opium" and should not be included in this return The payments should however be shown in a note at foot

Treasury Officer's verification

Certified that I have compared the figures under each head in column 2 of this statement with the figures under the same head in the Treasury Accounts and that they agree (or) if there be any discrepancies between the two accounts, that they agree with the following exceptions

Date

Treasury Officer

FORM No 32.

Statement showing the consumption of country spirits in districts under the distillery system for the quarter ending 190 .

Particulars	L P Gallons	U P Gallons	Total in terms of L P Gallons
1	2	3	4
Total duty paid issues from distillery and bonded warehouse			
Add duty-paid imports			
Total			
Deduct duty-paid exports .			
Net consumption			

FORM No 33

Statement showing the consumption of opium for the quarter ending 190

Particulars	Sérs	Duty	Remarks
1	2	3	4
Balance			
Received during the quarter		Rs	
Total			
Sold to treasurer at			
Ditto at			
Sold to licensed vendors at			
Transferred to other districts			
Total			
Balance			

FORM No 34.

Statement showing the consumption of hemp drugs for the quarter ending 190

Particulars	Gánja	Charas	Bháng
1	2	3	4
	Sérs	Sérs	Sérs
Issues from local bonded warehouse			
Import			
Total			
Export			
Net consumption			

FORM No. 37.

Statement of licenses granted for the retail and wholesale vend of English liquor during the quarter ending _____.

District.	Number.	Date of license.	Name of licensee	Locality of shop	Description of license		Rate per month		Period for which license is granted.	Remarks.
					Wholesale	Retail	Wholesale	Retail		
1	2	3	4	5	6	7	8	9	10	11

FORM No 39.

Statement of petty cases of opium smuggling from British Provinces and from Native States in which convictions have been recorded, for the half-year ending _____ 19

1	2	3	4		5	6	7	8
			Province or Foreign State or village (if known) whence the opium was brought.	As stated by accused	As shown by the evidence			
Name of district.		Quantity and description of smuggled opium seized				Supposed destination of the opium.	Whether brought by Railway	Designation of convicting Magistrate, date of conviction, punishment inflicted, and rewards paid with any remarks which the local authorities desire to offer
		Nārs Chhatkars Tola Mashua						

N B — The statement submitted to the Board is in the same form

Dated _____ 19

Magistrate

FORM No. 42

Budget estimates of receipts and charges.

RECEIPTS—HEAD V.

No	Particulars	Actuals of 19	Budget estimates		Compared with 19		Explanation of increase or decrease
			19 ^{ns} sanctioned	19	Increase	Decrease	
1	2	3	4	5	6	7	8
	<i>License and distillery fees and duties for the sale of liquors and drugs—</i>						
1	Foreign liquors (including Indian made foreign spirits)—						
	1 License fees—						
	(a) Wholesale ..	...				
	(b) Retail ..	...				
	2 Still head duty						
2	Country Spirits—						
	1 Licenses fees—						
	(a) Wholesale ..	...				
	(b) Retail ..	...				
	2 Distillery fees ..	..				
	3 Still head duty	..					
	4 Farms and outstills						
3	Toddy Revenue—						
	1 License fees—						
	(a) License fees						
	(b) Tax on trees tapped						
4	Opium and its preparations—						
	*2 Gain on sale proceeds of excise opium, difference between selling price (Rs 16 to 18 a sér) and cost price (Rs 8 8 0 a sér), the latter being credited to II, Opium						
5	Other drugs, gánja, bháng, &c —						
	1 License fees						
	2 Duty						
	3 Warehouse dues						
6	Fines, confiscations and miscellaneous (excluding fines imposed by criminal courts)—						
	1 Fines under the Opium Act						
	2 Fines under the Excise Act						
	3 Other items						
	Total, Excise Receipts						

* It should be noted in the last column how many sérs of opium are expected to be sold at the different rates, i.e., Rs. 7-8 0, Rs. 8 8 0 and Rs. 9 8 0, in the ensuing year for which the budget is prepared

A B—The Provincial Budget submitted by the Commissioner of Excise is in the same form

EXPENDITURE—GRANT 7

Particulars		Actuals of 19	Budget Estimate		Compared with 19		Explanation of increase or decrease
1		2	19 as sanctioned	19	Increase	Decrease	7
EXECUTIVE							
DISTRICT EXECUTIVE ESTABLISHMENT							
ESTABLISHMENT							
Clerks (Rs 50 and under),							
Kumarr Division } Servants							
Supplies and Services							
Towards							
CONTINGENCIES							
Office Expenses and Miscellaneous (contract)							
Service postage							
Country stationery, including that used in distilleries and ware house							
Hot and cold weather charges							
Carriage of opium							
Compensation for closing liquor shops during the passage of troops							
Telegram charges							
Rates and taxes							
Purchase and repair of furniture							
Cloth for bastahs							
*Other petty contingencies and miscellaneous							
Total Contingencies							
Total District Executive Establishment							
DISTILLERIES							
Salaries							
Inspectors of Excise (Rs 100), (Rs 75)							
ESTABLISHMENT							
Clerks (Rs 50 and under)							
Peons							
Temporary Establishment							
Allowances							
Fixed allowance							
Travelling allowance							
Total Establishment							
GRAND TOTAL							
(1) Refunds and Drawbacks							

DISTRICT

Dated

19

}

* Details of expenditure under this head should be given in the last column

Collector

FORM No 44
Indent for forms.

Department and number of forms on register	Average annual consumption for the past three years.	Number of copies received on last indent	Number at present in stock	Number now indented for	Remarks
	2	3	4	5	6
1					

FORM No. 46.

APPENDIX A

Comparative Statement of real receipts and charges on account of excise for the year ending 30th September 19 .

1	2	3	4	5	6	7	8	9	
Details of real receipts during the year from—									
Total of previous year,	Imported liquor	Spirits manufactured in India paying duty at higher rate than ordinary country spirits			Malt liquor manufactured in India after the European method	Ad valorem duty on down taralized spirits of wine	Country spirit and fermented liquor		
	Licence fees.	Duty	Licence fees.	Total.	Rs.	Rs.	Ordinary country spirit	Distillery fees	
	Rs	Rs	Rs	Rs.	Rs.	Rs.	Duty on distillery liquor	Rs	
10	11	12	13	14	15	16	17	18	19
Details of real receipts during the year from—									
Country spirits and fermented liquor									Opium and its preparations including poppy heads
Licence fees on distillery liquor	Total distillery liquor	Ordinary country spirit			Native fermented liquor (<i>chir</i> , <i>sandhi</i> , <i>darbh</i> , <i>ra</i> , &c)			Duty	
		Receipts in farming areas.	Receipts in outstall areas	Total ordinary country spirit (column 11 plus columns 12 and 13)	Rs.	Treasurer and his agents.	Non official vendors, farmers and druggists	Licence fees.	Total
		Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs

УЗЛОЖДІТЬСЯ

Comparative Statement of real receipts and charges on account of exercise for the year ending 30th September 19

20	21	22	23	24	25	26	27	28	29
	Drugs other than opium								
	Duty								
	Gauja	Charas	Bhang	Total	Licence for and warehouse duty	Fines	Forfeiture	Miscellaneous	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total of previous year									
30	31	32	33						
Grand Total	Total charges as in Imperial Form II	Net revenue of the year	Memo A		Memo B		Remarks		
Rs.	Rs.	Rs.	Cost of police guards	Showing excise systems in force	Area in square miles	Population	Issues of opium to dispensaries	Issues of opium to Native States	Rs.
			19 19 .	19 -19	Systems				
			Rs.	Rs.	Ordinary				
					Modified				
					Farming				
					Outstalls				

N B —The details of real receipts will correspond with the figures shown in column 21 of Appendix C, with the following exceptions
 Column 8 —The duty in this column will be calculated from the figures of consumption as shown in columns 1 and 5 of Appendix B
 Columns 16 and 17 —Similarly, the figures in these columns will be calculated on the consumption, as shown in columns 10 and 11 of
 Imperial Form IV, *plus* the duty on opium issued to Native States
 Columns 21 and 22 —The figures in these columns will be obtained by applying the appropriate rates of duty to the *net* imports of
 drugs, as shown in columns 15(a) and 16(a) of Imperial Form IV

FORM No. 47

APPENDIX B

Comparative Statement of consumption of country spirits and Rosa rum for the year ending 30th September 19

1	2	3	4	5	6	7
Number of gallons of country spirits consumed during the year						
	19 -19 .		19 19 .			
L. P.	25° U P		L P	25° U P	19 -19	19 -19
8	9	10	11	12	13	
Details of issues of country spirits and Rosa rum						
Issues of country spirits from distilleries at L. P.		Issues of country spirits from bonded warehouse at L. P.			Issues of rum, spirits of wine and other liquors (for Shuhjahanpur only)	
19 19	19 19	19 -19	19 -19 .			
Gallons		Gallons				

N.B.—Columns 8 and 9 should show the issues of *locally manufactured* spirits only. Spirits imported under bond from another district for deposit in the distillery and issued, on payment of duty therefrom should be shown in columns 10 and 11.
The entries in columns 6—7 will be obtained from the statements of exports (Form No. 12, Appendix I, columns 5 and 6) supplied by the Collector of Shuhjahanpur.

Statement showing demands, collections, remissions and balances of excise revenue for the year ending 30th September 19 .

1	2	3	4	5	6	7	8	9	10
Heads of receipts	Demands			Collections					
	On account of previous years		On account of year under report	On account of previous years.		On account of year under report		On account of oncoming year	Total of columns 5, 7 and 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
License fees, farming system	...								
Ditto, outstall ditto	...								
Ditto, for retail vend of country spirits, distillery system	...								
License fees, wholesale vend system.	...								
Stillhead duty (country spirits)	...								
Distillery fees	...								
License fees for wholesale vend of English liquor	...								
License fees for retail vend of English liquor	...								
Duty on spirits manufactured after the English process—	...								
(a) Rum	...								
(b) Denatured spirits	...								
(c) Malt liquor	...								
Tobacco, sundries, &c	...								
Hemp drugs—	...								
(a) License fees	...								
(b) Duty	...								
(c) Warehouse dues	...								
Price of Government opium	...								
License fees for vend of opium	...								
Fines, forfeitures and miscellaneous	...								
Total	...								

Return of cases of breaches of the Excise Act for the year ending 30th September 19 .

[illegible]

FORM No. 50.

Д. ЗИМНОВ

Return of cases of brucellosis for the year ending 30th September 1911.

[illegible]

FORM No. 51.

APPENDIX F

Statistics of consumption of country spirits, license-fees and incidence of license-fees in urban and rural distillery tracts for 19 -19 .

1	2	3	4	5	6	7	8	9
	Urban (i.e., all towns with over 10,000 inhabitants and all towns in which a Municipal Act is in force)							
	Towns with 50,000 inhabitants or over				Other towns			
	Population of the distillery tract	Consumption in gallons, L. P.	License-fees Rs	Incidence of license fees per gallon Rs a p	Population of the distillery tract	Consumption in gallons, L. P.	License fees Rs	Incidence of license fees per gallon Rs a p
Total of previous year								
10	11	12	13	14	15	16	17	18
	Rural localities				Total			
Population of the distillery tract	Consumption in gallons, L. P.	License fees, Rs	Incidence of license fees per gallon Rs a p	Population of the distillery tract	Consumption in gallons, L. P.	License fees Rs	Incidence of license fees per gallon Rs a p	
Total of previous year								

N.B.—Under columns 2, 3, 4 and 5, the figures for each town of 50,000 inhabitants or over should be shown separately

FORM No. 52

APPENDIX G

Statistics of retail sale of opium by non-official vendors for 19 -19

1	2	3	4	5	6	7
	Sérs of opium sold	Cost price to vendors of opium	License fees	Total	Incidence per ser	Remarks
		Rs	Rs	Rs	Rs	
Total of previous year						

FORM No. 53

APPENDIX H

Statement showing the imports of different descriptions of ganja and charas in the bonded warehouse during the year 19

Descriptions of drugs	19	19	19	19	Remarks
1	2	3	4	5	6
<i>Ganja</i>					
<i>Baluchar</i>					
Flat, large twig	.				
Flat, small twig					
Round form	..				
Chúr					
<i>Pathar</i>					
Total	.				
Central Provinces	.				
Gwalior	.				
Bundelkhand States	.				
Total	.				
<i>Total, Gánja</i>	...				
<i>Charas</i>					
Central Assam	...				
Nepales	...				
Kumaun grown	...				
Total	..				

FORM No 54.

INTERNAL FORM No. I.

Excise revenue and net revenue of 19 -19 .

APPENDIX I—(continued)

179A

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19																	
Details of gross receipts during the year from—																																			
Spirits manufactured in India paying duty at higher rates than ordinary country spirits						Ordinary country spirits						Opium and its preparations including poppy heads, duty																							
Imported liquor		License fees		Duty		License fees		Total		Male liquor manufactured in India after the Euro pean method		Add calorim duty on de natu rized spirits of wine		Duty on distillery liquor		Distillery fees		License fees on dis tillery liquor		Total, • distillery liquor		Receipts in outstill areas		Total, ordinary coun try spirits (col 11 plus col 12 & 13)		Native fermented liquors (sari, sardis, dardas, etc.)		Treasure and his agent.		Non official vendors, farmers and drug- gists		License fees.		Total	
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Total of previous year																																			
20	21	22	23	24	25	26	27	28	29	30	31	32																							
Details of gross receipts during the year from—																																			
Drugs, other than opium						Fines, forfeitures and miscellaneous						Total charges as in Form II						Net revenue in the year						Remarks											
Duty		License fees and warehouse dues		Total		Fines		Forfeitures		Miscellaneous		Total.		Grand Total		Total charges as in Form II		Net revenue in the year		Remarks															
Ganja		Charas		Bhang		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.															
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.															
Total of previous year																																			

N B --The figures in this statement will be those of gross receipts and charges realized or disbursed within the district, irrespective of the locality of consumption, the figures of receipts should agree with those shown in column 10 of Appendix C

FORM No 56.

IMPERIAL FORM No III

Manufactories, licenses and shops for 19 -19 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total of previous year
Manufacture of liquor																															
Number of—																															
Country spirit distilleries																															
Central distilleries, public or private																															
No. of distilleries																															
No. of stills																															
Contract stills																															
European liquor imported or manufactured in India																															
Country spirit, &c)																															
Country fermented liquor (tdrs, &c)																															
Opium and its preparation.																															
Drugs, other than opium																															
Number of wholesale licenses for sale of—																															
Hotels																															
No. of rooms																															
Dak bungalow																															
Total																															
Whole year																															
Part of year																															
Total																															
Distillery tract																															
Outstill tract																															
Total																															
Country spirit																															
Country fermented liquor (tdrs, &c)																															
Raw opium																															
Medicinal and chemical other preparations of opium																															
Total of columns 21 and 22																															
For medical purposes, drug																															
Gums, resins, and the like																															
Ganja																															
Charas																															
Bhang																															
Total																															
Drugs, other than opium																															
Number of shop licensed to sell by retail																															
Vend of liquor and drugs.																															

IMPERIAL FORM NO 17

Duty and consumption of 19 -19 .

1	2	3(a)	3(b)	4	5	6	7	8	9
	Spirits manufactured in India paying duty at higher rates than ordinary country spirit			Malt liquor manufactured in India according to European method			Country spirit issued from central distilleries, public or private		
	Number of Imperial gallons issued	Average strength per gallon	Rate of duty per Imperial gallon of L P	Imperial gallons	Rate of duty	Issues in Imperial gallons			
						Proof spirit.	At strength of 25 U P	Equivalent at L, P of the total of columns 6 and 7.	Rate of duty
Total of previous year			Rs n p		Rs n p				Rs. n p
10	11	12	13	14	15	15(a)	16	16(a)	17
Opium and its preparations					Other drugs.				
Issues in séra from Government Treasuries									
Ex officio vendors	Non official licensed vendors.	Total.		Ganja		Charas		Duáng	Remarks
		Wholesale price at which sold to retail vendors in each district	Retail average price at which retail vendors sell	Rate of duty	Amount sold by retail in séra.	Rate of duty	Amount sold by retail in séra.	Amount sold by retail in séra.	
Total of previous year				Rs	Rs		Rs		

FORM No 58.

IMPERIAL FORM No V.

Incidence of consumption of 19 -19

APPENDIX I—(continued)

183A

1	2	3	4	5	6	7	8	
	Population							
	Urban (i.e., of all towns with over 10,000 inhabitants, and all towns in which a Municipal Act is in force)		Rural		Total	Number of persons per Liquor		
	Muhammadians	Hindus and others	Muhammadians	Hindus and others				
Total of previous year								
	10		11		12		13	
	Retail shop for sale of—		Excise receipts per 10,000 of total population to nearest rupee					
	Drugs							
Opium and its preparations, column 26 of Form III	Other drugs, column 31 of Form III.		From spirits and fermented liquor		From opium and its preparations		From drugs, other than opium	
Total of previous year								
							Net excise revenue from all sources per 10,000 of total population	
							Remarks.	

N.B.—Column 11 Add together the figures shown in columns, 2, 5, 6, 7, 14 and 15 of Appendix A, and divide the sum by column 6 of this statement, omitting the last four figures

Column 19 of Appendix A divided as before.

"	12	"	24
"	13	"	ditto
"	14	"	ditto
"		"	33

FORM No. 59

Statement showing the settlement of country spirits under the distillery or outstill system for the year

Country liquor shops	Name	Name of proposed blocnaco	Average of three years preceding current year		Current year		Year under report	Variation in column 8 compared with column 7		Remarks
			Gallons L P	License fees	Gallons (estimated) L P	License fees contracted for		Increase	Decrease	
Serial number	2	3	4	5	6	7	8	9	10	11
1										

- (a) This form is intended for ordinary distillery and outstill systems only. Where both these systems are in force, the settlements for the one should not be shown in continuation of the other on the same form, but separate sheets should be used for each, and the heading as to system altered accordingly.
- (b) The shops should be shown by taluqa with a fresh serial number, the name of the taluqa being written in red ink in the middle. In ordinary distillery system the retail shops of each taluqa are to be first entered, and after them the wholesale shops with a fresh serial number.
- (c) The total number of shops of each kind in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 11.
- (d) Column 6 will include the actual gallonage up to the date of settlement, plus the estimated gallonage for the remainder of the current year, both being rendered to terms of London Proof.
- (e) Columns 4 and 5 will be left blank in the case of outstills.

FORM No 60

Statement showing the settlement of farms of country spirits, drugs, opium and tãr

Local area of farm, (i.e., whole district, tahsil, pargana, &c.)	Name of proposed contractor	Number of shops		Amount of license fees			Variation in column 7 compared with column 6		Remarks
		Current year	Year under report	Average of three years immediately preceding the current year	For current year	For year under report	Increase	Decrease	
1	2	3	4	5	6	7	8	9	10
				Rs	Rs	Rs	Rs	Rs	

N.B.—(a) This form is intended for farms of all sorts, viz., drugs, opium, tãr and country spirits (farming as well as modified distillery system). Separate sheets must, however, be used for each kind. No two different kinds of farms should be shown on the same sheet in continuation of each other. The heading should be altered accordingly.

(b) In the case of opium, the quantity of opium purchased by non-official licensed vendors and in the case of drugs, the net consumption of *ganjã* and *ohãras* respectively, on an average of the three years immediately preceding the current year, should be noted in column 10. In the case of the modified distillery system, the issues of spirits in terms of London Proof should be noted in the same column.

(c) Any variation between columns 3 and 4 should be invariably noted and explained in column 10.

FORM No. 60A

Statement showing the settlement of tārī shops for the year

Tārī shop	Serial number	Name of shop	Name of proposed licensee.	Amount of annual license fees		Variations in column 5 compared with column 4		Number of trees tapped in preceding year	Remarks
				For current year	For year under report	Increase	Decrease		
1	2	3		4	5	6	7	8	9
				Rs	Rs	Rs	Rs		

N B—(a) The shops should be shown by tahsils with a fresh serial number for each tahsil, the name of the tahsil being written in red ink in the middle.
 (b) The total number of shops in column 1 should be compared with the corresponding number in the year preceding, and any variations invariably noted and explained in column 9.
 (c) Column 8 will be filled up only in districts where the tree tax is in force

FORM No. 61.

Statement showing the settlement of opium shops for the year

Opium shops.		Name of proposed licensee.	Amount of annual license fees		Variation in column 5 compared with column 4		Quantity of opium purchased by non-official licensees of the three years immediately preceding the current year	Remarks
Serial number.	Name.		For current year	For the year under report	Increase.	Decrease.		
1	2	3	4	5	6	7	8	9
			Rs	Rs.	Rs.	Rs.	Rs.	

N.B.—(a) The shops should be shown by taluqas with a fresh serial number for each taluq, the name of the taluq being written in red ink in the middle

(b) The total number of shops in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 9

FORM No 62

Annual statement of gross *Excise* receipts and charges
for the city of _____ for _____

Heads of receipts and charges		
1		2
<i>Receipts</i>		
English spirits (a)	.	..
Malt liquor	.	..
Country spirits (a)	.	..
Total	.	..
Hemp drugs (b)	.	..
Others (c)
Opium, excise	.	..
Total gross receipts	.	..
Total, exclusive of opium	.	..
<i>Charges</i>		
Cost of opium	.	..
Other charges	.	..
Total	.	..
Net receipts exclusive of opium	.	..
Ditto including opium	.	..
Total net receipts	.	..

(a)—Includes license fees as well as duty

(b)—Under this head the license fees and duties on account of all kinds of hemp drugs should be shown

(c)—Should include license fees for tarr and opium, and fines, forfeitures and miscellaneous.

FORM No 63.

List of *Excise* defaulters, and persons ineligible for future
Excise contracts

Name.	Parentage	Caste	Residence		Contract bid for, or granted, and district	Loss to Government in consequence of default	Remarks.
			District	Town, village and taluk			
1	2	3	4	5	6	7	8

N B—The provincial printed list supplied by the Commissioner of *Excise* is in the same form

FORM No. 64.

List of sanctioned shops unsold at settlement.

Serial number	Tahsil or pargana	Locality of shops or farm	License fees for the previous year	Remarks
1	2	3	4	5

FORM No 65.

Statement of Excise processes issued and fees realized during the year

	Month.				Number of writs	Amount realized	
	1					3	
						Rs	p
October 190	2		
November	"	"	"	"			
December			
January			
February			
March			
April			
May			
June			
July			
August			
September			
Total							

FORM No 70

Statement of opium despatched over the Rámpurána-Malwa Railway through Agra in 19—

Despatching line of Railway	Station from	Station to	Name of consignor	Name of consignee	Weight of consign- ment.	Number and date of—				Passport or <i>raizana</i>			Remarks
						Railway receipt	Invoice			11	12	13	
1	2	3	4	5	6	7	8	9	10	No	Date	Designation of issuing officer	14
					Mds	No	Date	No	Date				

FORM No 72

Statement of passes issued for the import of hemp drugs into the Rámpur Native State for the quarter
ending 19

Date of pass	Amount of drugs for which pass is granted	Places from which imported	Name of importer	Amount actually imported	Remarks
1	2	3	4	5	6

FORM No 23(a)

Statement of treasury receipts on account of Excise for the quarter ending 19

District.	License and distillery fees and duties for the sale of liquor and drugs									
	Foreign liquors (including Indian made foreign spirits)				Country spirits					
	License fees		Still head duty	Distillery fees	License fees.		Still head duty	Distillery fees	Farms and outstills	
	Wholesale	Retail			Wholesale	Retail				
	1	2	3		4	5		6	7	8

District	License and distillery fees and duties for the sale of liquor and drugs							Total Excise receipts
	Toddy revenue	Opium and its preparations		Other drugs, gánja, bháng, &c				
		License fees	License-fees	Duty on hemp drugs	Warehouse dues	Gain on sale proceeds of Excise opium	Fines, confiscations and miscellaneous	
9	10	11	12	13	14	15	16	

FORM No. 73(b).

Statement of Treasury payments on account of Excise for the quarter ending 190 .

District	District Executive Establishment						Contingencies	
	Establishment		Allowances		Supplies and services		Contract contingencies	
	Clerks	Servants.	Grain compensation allowance	Travelling allowance of establishment	Rewards			
	1	2	3	4	5		6	
District.	Distilleries						1—Refunds and draw back s.	
	Salaries	Establishment		Allowances		Supplies and services	Total excise charges	
	Inspector of Excise	Clerks	Servants	Temporary establishment.	Conveyance allowance	Travelling allowance	Purchase of distillery apparatus	Excise refunds, &c, refund of compensation for closing shops debitabls to Excise
	7	8	9	10	11	12	13	14
								15

FORM No. 74.

Statement of issues of opium from the Ghazipur opium factory to treasuries in the United Provinces

Treasury	Indent for year ending	Supplied during month of	Supplied previously	Total supplied on the indent.	Balance due on the indent	Remarks
1	2	3	4	5	6	7
	M | s	M | s	M | s	M | s	M | s	

FORM No 75.

Return of permits authorizing the passage of opium from one Native State either in Central India or Rájpútána, to another Native State in the Central India Agency by the Indian Madland Railway for the year ending 30th September 190 .

Station	Station	Number and date of permit	Name of consignee	Weight of opium as per permit	Officer signing the permit	Name and address of consignee	Remarks.
From	To	No | Date					
1	2	3 | 4	5	6	7	8	9
				M | s			

FORM No 76.

Return showing the import of opium into stations on the Jhánse-Manakpur, Jhánse-Lalitpur and Jhánse-Gwalior sections of the Indian Madland Railway for the Excise year ending 30th September 190 .

Week ending	From station	To station	Sender's name.	To whom consigned	Number of chest	Actual weight.	Weight charged
1	2	3	4	5	6	7	8
						M | s | c	M | s | c

FORM No 77.

Statement showing the receipts on account of excise process server's fees under XVIIA Law and Justice in the United Provinces for the year 190 .

Division	Dis tricts	April	May	June	July	August	Septem ber	October	Novem ber	Decem- ber	January	Feb ruary	March	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p	Rs a. p
Total .														

FORM No. 78.

List of non-gazetted officers who will attain the age of 55 years, or whose extension of service after attainment of that age will expire during the next financial year.

Name of office	Name of incumbent	Designation	Date of birth	Date of attaining 55 years	Extension.			Remarks
					No and date of order	Period of extension	Date of expiry of extension	
1	2	3	4	5	6	7	8	9

FORM No. 79

Notice of wholesale prices of gánja and charas

Notice is hereby given to wholesale vendors of drugs that the wholesale prices of different kinds of *gánja* and *charas*, at Nugaon in the Rajshahi district, Bengal, at Khandwa in the district of Nimar in the Central Provinces and at Amritsar and Hoshiarpur in the Panjáb, in the month of _____ were as under.—

Commissioner of Excise, United Provinces.

		From Rs		to Rs		per maund (standard)	
Naggaon, district Barisal, Bengal	{	Ganja, flat, large twig					
		Ganja flat small twig	„	Rs	„	Rs	„
		Round ganja	„	Rs	„	Rs	„
		Chur ganja	„	Rs	„	Rs	„
Khandwa, dis- trict Nimar, Central Prov- inces	{	Pathar ganja	„	Rs	„	Rs	„
Amritsar, Panjab	{	Charas	„	Rs	„	Rs.	„
Hoshiar- pur, Pan- jab	{	Charas	„	Rs.	„	Rs	„

FORM No. 80.

Comparative statement showing the consumption of country spirits, coarse opium and hemp drugs
for the quarter ending _____ 190 .

Division	District	Country spirits				Excise Opium			
		For the quarter ending		Up to the end of the quarter ending		For the quarter ending		Up to the end of the quarter ending	
		1900-1901	1901-1902	1901-1902	1902-1903	1900-1901	1901-1902	1901-1902	1902-1903
1	2	L. P. Gallons.	L. P. Gallons	L. P. Gallons	L. P. Gallons	Sérs	Sérs	Sérs	Sérs
		3	4	5	6	7	8	9	10
		GRAND TOTAL,							
Division	District	Hemp Drugs				Up to the end of the quarter ending			
		For the quarter ending		Up to the end of the quarter ending		1900-1901		1901-1902	
		1900-1901	1901-1902	1901-1902	1902-1903	Ganja	Charas	Ganja	Charas
1	2	Chinas	Chang	Chang	Chang	Sérs	Sérs	Sérs	Sérs
		11	12	13	14	15	16	17	18
		GRAND TOTAL,							

N.B.—The statement submitted to the Board by the Commissioner of Excise is in the same form.

FORM No. 81

Chart of Excise Sales, 190 -190 .

Notice is hereby given that the excise sales in the United Provinces of Agra and Oudh for the excise year 19 -19 will be held at the headquarters of districts on the dates shown in the annexed statement and subject to the conditions printed at foot hereof

Specimen forms of the licenses which will be issued can be seen and copies obtained, if necessary, on application to the Officer in charge of Excise

A list of sanctioned shops in the case of farms, &c, where the right of vend of drugs, opium or tarr, or the right of combined manufacture and vend of country spirits is farmed, is open to inspection by intending purchasers on application to the Officer in charge of Excise

The drugs contracts in the districts will be put up to sale this year

Dates of sales.

Meerut Division		Agra Division		Roohilkhand Division		Remarks
District	Dates.	District.	Dates	District	Dates	
1	2	3	4	5	6	7
Dehra Dún and Chakráta Saháranpur Muzaaffarnagar, Meerut Bulandshahr .. Aligarh ..		Muttra Agra Etah Etáwah Malopuri Farrukhabad,		Bijnor Moradabad .. Bareilly .. Sháhjahanpur, Badaun Pilibhit ..		Sundays Provincial Holidays

Allahabad Division		Benares Division		Gorakhpur Division		Remarks
District	Dates	District	Dates	District	Dates	
1	2	3	4	5	6	7
Cawnpore		Mirzapur		Azamgarh		
Patchpur		Benares		Ballia		
Jhansi		Ghazipur		Gorakhpur		
Lalitpur		Ballia				
Banda		Jaunpur				
Allahabad						
Hamirpur						
Jaloun						
Kannann Division		Lucknow Division		Fyzabad Division		
District	Dates	District	Dates	District	Dates	
Nani Tal		Lucknow		Fyzabad		
Almora		Unao		Gonda		
Garhwál		Rao Bareilly		Bahraich		
		Sitápur		Saltánpur		
		Hardoi		Parbhágarh		
		Kheri		Barn Banki		

Conditions of sales

The sales will be made subject to the following conditions in addition to those specified in the forms of licenses

- (a) The Collector is not bound to accept the highest or any tender
- (b) The acceptance by the Collector of any tender is subject to the confirmation of the Commissioner of Excise or the Board of Revenue, as the case may be
- (c) In default of payment of the security instalment at the time of sale, the license will be re sold Should the price offered at the re sale be less than that tendered at the first sale, the difference will be recoverable from the person who made the higher tender
- (d) In case of drug farms, the licensed vendors will be required (unless it be especially agreed to the contrary, in writing), to sell such drugs only as they shall receive from, or with the consent and knowledge of the drugs farmer
- (e) In the case of opium licenses no refund is claimable on account of short weight of the opium cakes issued from the treasury
- (f) In districts in which either the farming system or the distillation system is in force, the liquor shall be coloured with sandal wood (*sal chandan*), the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver No liquor not so coloured shall be manufactured or sold in tracts under these systems
- (g) No liquor coloured with sandal wood or in imitation of such colouring shall be manufactured or sold in tracts in which either the ordinary or the modified distillery system is in force.

ALLAHABAD
The

Commissioner of Excise, United Provinces

FORM No. S2

Index of correspondence in the Excise Department

Serial number	Number and date of letter	From and To	Subject	Substance of letter
1	2	3	4	5
			.	

FORM No S3

Budget estimate for Excise Buildings

District.	Project or works	Amount of estimate.	Outlay		Proposed grant in 190 -190	Orders	Grant finally ordered
			Actual to end of 190 -190	Probable during 190 -190			
1	2	3	4	5	6	7	8

FORM No. 84.

*Statement of gross excise receipts and charges for the year
ending 30th September 19 .*

Heads of receipts and charges.	Province of Agra, including City of Allahabad	Oudh, including city of Lucknow	Total	City of Allahabad	City of Lucknow.
1	2	3	4	5	6
<i>Receipts</i>	Rs	Rs.	Rs.	Rs	Rs
English spirits (a)					
Malt liquor					
Country spirits (a)					
Hemp drugs (b)					
Others (c)					
Opium, excise					
Total gross receipts					
Total, exclusive of opium,					
<i>Charges</i>					
Cost of opium					
Other charges					
Total					
Net receipts exclusive of opium					
Ditto including opium					
Total net receipts					

(a) Includes license fees as well as duty

(b) Under this head the license fees and duties on account of all kinds of hemp drugs will be shown

(c) Includes license fees for tārī and opium, and fines, forfeitures and miscellaneous.

FORM No. 85.

STATEMENT A

Estimate of the probable quantity and value of stores required from England during the official year 190 -190 .

Description or class of stores	Actual expenditure for three years.			Probable estimated requirements for 190 -190		
	190 -190	190- 190	190 -190	Quantity	Rate	Value
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.		Rs	Rs.
Iron						
Copper ...						
Machinery ..						
Canvas ...						
Iron mongery .						
Ordnance .						
Shot and shell						
Anchors . .						
Cable, &c.						
Stationery, &c., &c						

FORM No. 86.

STATEMENT B.

Annual Statement of Expenditure on Stores for the official year

(I) Stores manufactured in Europe and obtained through the Secretary of State		(II) Stores manufactured in Europe, but purchased in India under paragraph 3 of Government of India, Financial Resolution No 185, dated 10th January 1883.							
Description or class of stores*	Total cost, including charges	Description or class of stores	Number or quantity	Actual cost in India			Estimated cost if obtained through India Office.		
				Average price or rate	Incidental charges, carriage, &c	Total cost.	Average price or rate	Incidental charges, freight, carriage, &c	Total cost.
1	2	3	4	5	6	7	8	9	10
	Rs			Rs	Rs	Rs	Rs	Rs	Rs
Chemicals									
Coal ..									
Machinery .									
Mint stores									
Printing materials,									
Stationery .									
(III) Stores manufactured in India and substituted for stores formerly imported through the Secretary of State									
Description or class of stores *	Number or quantity	Actual cost in India			Estimated cost if obtained through India Office			Difference	
		Average price or rate.	Incidental charges, carriage, &c	Total	Average price or rate	Incidental charges, freight, exchange, &c	Total cost	Gain	Loss.
1	11	12	13	14	15	16	17	18	19
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Agricultural implements									
Axes ..									
Bill hooks (as in Appendix C)									
Building and Engineering materials,									
Portland cement (and so on as in Appendix C)									

* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under any of the headings given in this column or in Appendix C, should be separately entered under appropriate headings

FORM No. 87.

Provincial indent for opium for the year _____.

District	Balance on 1st June 190	Quantity passed on indent for current year	Total of columns 2 and 3	Sales from 1st, June 190 to 31st December 19	Probable sales during 5 months of the year	Total of columns 5 and 6	Quantity indented for	Quantity passed by Commissioner of Excise	Remarks
1	2	3	4	5	6	7	8	9	10
	Mds	Mds	Mds.	Mds	Mds.	Mds	Mds	Mds	s

N.B.—The provincial estimate submitted to the Board of Revenue, Lower Provinces, is in the same form

FORM No 88

Statement showing the quarterly distribution of opium to district officers in the United Provinces

District.	First instalment by 15th May 190 .	Second instalment by 15th August 190	Third instalment by 15th November 190	Fourth instalment by 15th February 190	Total
1	2	3	4	5	6
	Mds.	Mds.	Mds	Mds	Mds
	s	s.	s	s	s

FORM No. 89.

Consolidated indent for forms

Designation of officer to be supplied	District.	Number on registered list																	
		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

FORM No. 90.

Leave statement of Excise Inspectors for 19 .

Name of absentee	Pay of absentee (rate per mensem)			Leave granted.				Leave allowance		Name of every person acting by reason of the absence	Actual substitution of acting officer	Acting allowance, monthly rate	Total of columns 9 and 10 for each absence	Remarks
	Maxi-mum.	Mini-mum	Actual	Kind	Amount	Date of begin-ning of leave	Date of return (to be filled in when he returns)	Rate per mensem.	Amount for days of actual absence during current month					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

[illegible]

[illegible]

FORM No. 92.

Comparative statement showing the details of spirits issued from the Rosa Distillery, in the Shikhyahampur district to certain provinces during the year

Provinces	Year	Rum and other spirits		Spirits of wine		Methylated spirits.		Total	
		Duty.	Gallons, London proof	Duty	Gallons, London proof	Duty.	Gallons	Duty	Gallons, London proof, Rum, &c, and Methylated
		3	4	5	6	7	8	9	10
1	2								
Ajmer	19—19								
"	19—19								
"	19—19								
"	19—19								
"	19—19								
Central India	19—19								
"	19—19								
Rajputana	19—19								
"	19—19								
"	19—19								
Kashmir	19—19								
"	19—19								
Assam	19—19								
"	19—19								
Native States	19—19								
"	19—19								
Hyderabad Deccan	19—19								
"	19—19								
Beluchistan	19—19								
"	19—19								
Swat	19—19								
"	19—19								
Total	19—19								

FORM No. 93.

*Comparative statement of spirits issued from Rosa Distillery to districts in the United Provinces
during the year*

Districts	19 -19					19 -19				
	Rum and other spirits, London proof	Spirits of wine, London proof	Methylated spirits	Amount of duty	Rs	Rum and other spirits, London proof	Spirits of wine, London proof	Methylated spirits	Amount of duty	Rs
	dts	Gallons	dts	p		dts	Gallons	dts	p	
1	2	3	4	5		6	7	8	9	
	Gallons	Gallons	Gallons	Rs		Gallons	Gallons	Gallons	Rs	

FORM No. 95.

Statement of remission of irrecoverable Excise balance

1	Name of shop and description of license	2	3	4	5	6		7	8	9	10
			When defaulted	Demand for the year	Amount paid as instalments, including advance	When	For how much	Amount realized by sale of defaulter's property	Total realizations (columns 5, 6 and 7)	Amount recommended for remis- sion (column 4, minus column 8)	Action taken for restitution of deficit, and reason for considering balance irrecoverable It should be stated whether it has been ascertained that defaulter has assets no other property movable or immovable from which the balance can be realized

Dated _____ 19 .

Collector.

*Points to be noted at the inspection of shops by Excise Inspector**General*

1. Is the shop on the site specified at settlement? If not, has the change been sanctioned?

2. Does the shop appear to be a public nuisance? If so, why?

3. Is a sign-board hung up conspicuously at the entrance of the shop?

4. Is the license forthcoming at the shop and is it in force?

5. Did the holder of the current license hold a license for the past year also?

6. If not, what has become of the former licensee? Is there any reason to suspect him of illicit dealings?

7. Does the licensed vendor manage the business himself? If not, is the name of the sales-man entered in the license?

8. What is the distance of the nearest shop of the same kind in each direction?

9. Does the vendor make sales elsewhere than at the licensed shop?

10. Are sales made on credit?

11. Are payments in grain usual?

12. What are the working hours of the shop?

13. Is there any complaint of competition either illicit or from other licensed shop?

Country spirits. Distillery system

14. Is there any evidence of increase in drunkenness? If so, what?

15. In what quantities is liquor generally sold?

16. State from actual testing of the liquor in stock, the different strength at which spirit is sold to the public.

17. State the price at which spirits at each strength is sold as ascertained from—

(1) the vendor himself, and

(2) from others

18. Is spirit ever diluted with water and consumed on the premises?

19. Are consumers believed to drink spirit at the strength at which they purchase it at the shop or are they believed to dilute it?

20. What is the average number of gallons sold at each strength in a month?

21. What is the average incidence of the license fees per proof gallon on the consumption? If the incidence is unduly high, the reason should be stated.

Note—When the incidence is unduly high in a single year, it is usually accounted for by a fancy price having been paid owing to competition or other causes, or to the consumption having fallen off from special causes. When the incidence continues high for several years, the sale of illicit liquor by the vendor is indicated or the existence of high prices due to a monopoly.

22. Note date on which supplies were last received and the source of supply.

23. If spirit is obtained from a wholesale shop what is the price paid by the retail vendor per gallon of each strength as stated (a) by the wholesale vendor, (b) by a retail vendor?

Outstills.

24. What is the capacity of the still worked?

25. Is the still of earthen-ware or of metal?

26. What is the material used?

27. How many times does the vendor appear to distill daily.

28. What are the working hours of the outstill? Is distillation carried out at night at any season of the year?

29. What is the strength of the spirit produced and sold?

30. State as accurately as can be ascertained the cost of production.

31. What is the selling price of liquor?

32. Does the vendor sell spirit elsewhere than at the outstill? What evidence was there on the point?

33. Does the vendor sell the produce of his own still or does he bring the spirit from another still?

34. Is the stock of spirit in the shop coloured with sandal wood? Is the colouring done in the process of distillation?

Opium and Drugs

35. What is the quantity of opium or drugs in stock? Do the drugs show signs of adulteration?

36. When was the last supply obtained?

37. Are shop accounts in opium shops regularly and properly maintained? If maintained in drug shops, were they produced for inspection?

38. Does the vendor conduct any other business? If so, what?

39. What is the average monthly consumption? Do the license fees in the case of opium shops appear to be fair?

40 What is the price at which the retail vendor receives his opium or drugs from the farmer (if any)? Does he receive a percentage on the sale or does he receive pay, or has he to pay fees to the farmer?

41. What is the retail price as stated (a) by the vender, (b) by others?

42. Is there any suspicion of illicit importation or cultivation?

43 Does *bhang* grow spontaneously? Are licenses taken out for collection? Are sales reported to patwáris?

Tárí.

44 Are *tárí* trees numerous?

45 Do vendors find any difficulty in obtaining permission to tap trees? What is the price usually paid to owners of trees?

46. What is the price of *tárí* to consumers?

47 Are the venders resident of the villages in which they hold their shops?

48. Is there any suspicion that owners tap trees for their own consumption?